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Countries Integrated Reporting The Routledge Handbook of Integrated Reporting
Towards Digitally Transforming Accounting and Business Processes Public Sector
Accounting, Auditing and Control in South Eastern Europe Contemporary Issues in
Accounting E-book: Ethical Obligations and Decision-Making in Accounting: Text
and Cases The Routledge Handbook of Accounting in Asia Accounting and Auditing
Practices in Africa Advances in Taxation Business Accounting Transnational
Financial Regulation after the Crisis Sustainability Accounting, Management
Control and Reporting The role of true cost accounting in guiding agrifood
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financial management in Latin America Advances in Quantitative Analysis of
Finance and Accounting (New Series) Vol□15 Taxation in Finance and Accounting
Advances in Accounting Behavioral Research Why Diversity, Equity, And Inclusion
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Regional and Local Perspectives on the Economies of Southeastern Europe
Business Sustainability, Corporate Governance, and Organizational Ethics
Rethinking Taxation in Latin America The Routledge Handbook of Accounting
Information Systems Entrepreneurial Finance and Accounting for High-Tech
Companies Research on Professional Responsibility and Ethics in Accounting
Social Audit Regulation US Reg International Securities and Derivative Market 11e
(2 Vol)

Illustrative IFRS Consolidated Financial Statements for 2013 Year Ends 2013-10-31

this publication provides an illustrative set of consolidated financial statements prepared in accordance with international financial reporting standards ifrs for a fictional manufacturing wholesale and retail group ifrs gaap plc ifrs gaap plc is an existing preparer of ifrs consolidated financial statements this publication is based on the requirements of ifrs standards and interpretations for financial years beginning on or after 1 january 2013 the financial statements of a fictional entity have been updated to illustrate the disclosure and presentation requirements of the ifrs standards and interpretations for financial years beginning on or after 1 january 2013 areas in which presentation has changed significantly since 2012 are highlighted significant changes include the application of ifrss 10 11 12 and 13 together with ias 19 and the ias 1 presentation changes to other comprehensive income it also includes appendices providing illustrative financial statements relating to alternative presentation of cash flows and statement of comprehensive income biological assets oil and gas exploration assets current and forthcoming requirements contents 1 general information 2 summary of significant accounting policies 3 financial risk management 4 critical accounting estimates and judgements 5 segment information 6 exceptional items 7 other income 8 other losses gains net 9 expenses by nature 10 employee benefit expense 11 finance income and costs 12 investments in associates 13 income tax expense 14 earnings per share 15 net foreign exchange gains losses 16 property plant and equipment 17 intangible assets 18a financial instruments by category 18b credit quality of financial assets 19 available for sale financial assets 20 derivative financial instruments 21 trade and other receivables 22 inventories 23 financial assets at fair value through profit or loss 24 cash and cash equivalents 25 non current assets held for sale and discontinued operations 26 share capital and premium 27 share based payments 28 retained earnings 29 other reserves 30 trade and other payables 31 borrowings 32 deferred income tax 33 post employment benefits 34 dividends per share 35 provisions for other liabilities and charges 36 cash generated from operations 37 contingencies 38 commitments 39 business combinations 40 transactions with non controlling interests 41 related parties 42 events after the reporting period previous edition isbn 9781780431048

Standardization of Financial Reporting and Accounting in Latin American Countries 2015-07-01

accounting has often been described as the language of business as the increasing competition of overseas markets begins to affect even the smallest local companies many more business professionals must become fluent in accounting principles and practice standardization of financial reporting and accounting in latin american countries highlights the recent move to international financial reporting standards ifrs and addresses some of the concerns raised due to cultural

differences and the level of enforcement of these standards in separate countries describing the evolution of both financial and managerial accounting due to the adoption of ifrs this book is an essential reference source for both students and seasoned professionals in the fields of accounting finance and related management fields especially those with an international emphasis

Integrated Reporting 2019-01-04

this book critically examines the implementation and adoption of integrated reporting ir in organizations and corporations a relatively new area of policy and practice ir has rapidly gained considerable prominence since the formation of the international integrated reporting committee in 2010 the book analyzes the outcomes and benefits as well as the shortfalls of integrated reporting it offers an introduction to the foundations of ir and a comprehensive overview of its use through a number of detailed case studies lastly it discusses the outlook for further developments in sustainability accounting and reporting

The Routledge Handbook of Integrated Reporting *2020-05-11*

this timely handbook provides a current and comprehensive examination of integrated reporting both practical and research based it offers insights and different perspectives from more than 60 authors including representatives of the international integrated reporting council integrated reporting committee of south africa professional bodies and audit firms as well as leading academics in the fields of integrated reporting sustainability reporting and corporate social responsibility this collected work provides an in depth review of the development of integrated reporting with a focus on the interpretation and guidance provided by the international integrated reporting council it encourages the development of new thinking and research topics in the area of integrated reporting such as links between integrated reporting and reports focused on financial and corporate social responsibility matters as well as showcasing how integrated reporting issues are seen and practiced in different parts of the world the chapters include reviews of the most recent research practitioner viewpoints conceptual pieces case studies and disclosure analyses accessible and engaging this handbook will be an invaluable overview for those new to the field or those who are interested in ensuring they are up to date with its developments as well as those who are concerned with how to construct an integrated report

Towards Digitally Transforming Accounting and Business Processes 2024-01-11

this conference volume discusses the findings of the icab 2023 conference that took place in johannesburg south africa the university of johannesburg uj school of accounting and johannesburg business school in collaboration with a consortium

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university usa salem state university usa and universiti teknologi mara malaysia hosted the icab 2023 conference with the aim to bring together researchers from different accounting and business management fields to share ideas and discuss how new disruptive technological developments are impacting the field of accounting the conference was sponsored by the association of international certified professional accountants aicpa cima

Public Sector Accounting, Auditing and Control in South Eastern Europe 2019-03-29

this book comprehensively presents the current practice and further development paths of public sector accounting auditing and control systems in 7 south eastern european countries based on the contributions of highly respected researchers each chapter is a study of the territorial organisation public sector scope formulation and execution of central government and local and regional self government budgets accounting and financial reporting reforms and practice audit and other oversight supervision in the public sector and challenges in the further development of public sector accounting and auditing of each country it also provides insights into the challenges that see countries are faced with as they move towards the adoption of accrual accounting and the implementation of ipsas and or epsas and offers a valuable reference resource for academics researchers students auditors public administrators policy makers and standard setters

Contemporary Issues in Accounting 2018-06-01

the book explores the developing challenges and opportunities within the business and finance world which are likely to impact the accounting profession in the near future it outlines a number of approaches to ensure that the accountants of the future are equipped with a useful awareness of some of the key topic areas that are quickly becoming a reality and helps bridge the gap between academia and practice the chapters are standalone introductory pieces to provide useful précis of key topics and how they apply to the accounting profession in particular it aims to deliver key readings on hot topics not addressed in other texts which the accounting profession is tackling or are likely to tackle soon hence the book provides accounting students and researchers a solid grounding in a broad range of highly relevant non technical accounting themes looking at the bigger environment in which future accountants will be operating involving considerations of strategic corporate governance issues and highlighting competences beyond the standard technical accounting skill sets

E-book: Ethical Obligations and Decision-Making in Accounting: Text and Cases 2016-04-16

e book ethical obligations and decision making in accounting text and cases

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The Routledge Handbook of Accounting in Asia **2017-08-16**

as the centre of world economic development has shifted towards asia over the last two decades many asian countries have witnessed rapid growth in economic and business operations in light of these recent changes accounting has played a significant role in assisting economic transition and advancement in asian countries however although the general trend over recent decades towards convergence in financial reporting standards and practices has dramatically improved the comparability of accounting information considerable variances remain in practices between countries this handbook therefore provides an up to date review of contemporary accountancy across asia illustrating how standards have been reshaped to accommodate the needs of economic and social trends as well as providing an overview of standards in the larger asian economies of china india and japan contributions to the handbook also include studies of countries such as sri lanka nepal cambodia and mongolia in particular this handbook analyses financial accounting and reporting management accounting auditing and accounting professionalization governmental and public sector accounting accounting education accounting development in asian emerging economies the routledge handbook of accounting in asia offers students academics regulators and practitioners an essential reference guide to the current scholarship and practice in the field of accountancy in asia it will be a useful resource in particular for students of accountancy business studies and asian studies

Accounting and Auditing Practices in Africa **2017-06-26**

this book comprises nine chapters drawn from the papers presented at the fourth annual conference of the african accounting and finance association which took place in somerset west south africa in 2014 the chapters address a number of aspects of accounting ranging from the adoption of ifrs for smes in africa the compliance by smes with ifrs for smes in ghana the provision of finance to small businesses drivers of corporate failures financial regulations the audit of casinos the auditors report and investment decisions the role of government audit committees and audit fees and audit quality

Advances in Taxation 2023-06-16

in the latest volume of advances in taxation editor john hasseldine includes studies from expert contributors to explore topics such as the stock market reaction to the tax cuts and jobs act strategic repatriations made by firms and corporate social responsibility and tax planning

Business Accounting 2017-09-16

this textbook provides an accessible introduction to accounting giving a clear and concise overview of financial accounting management accounting and financial management using international examples cases and real company data to contextualise the theory the authors explain the key concepts in a logical fashion providing students with a theoretical and practical foundation in the subject in particular the running case study helps students to keep applying new concepts to a familiar context the main author jill collis is an experienced author who has a proven ability to simplify difficult topics and communicate them in a clear and engaging way this textbook has been developed specifically to provide a comprehensive introduction to accounting for anybody coming to the subject for the first time either at undergraduate or postgraduate level new to this edition the important and contemporary topics of ethics corporate governance and corporate social responsibility are given more prominence in this new edition a new chapter on the statement of cash flows has been added the number of questions in the book and online has been increased substantially to provide students with more opportunity to test their understanding and provide lecturers with more materials to perform assessments accompanying online resources for this title can be found at bloomsburyonlineresources.com/business-accounting-3e these resources are designed to support teaching and learning when using this textbook and are available at no extra cost

Transnational Financial Regulation after the Crisis 2014-02-05

the global financial crisis that began in 2007 was the most destructive since the 1930s the rapid spread of the crisis across borders and the complexity of these cross border linkages highlighted the importance for authorities of working together in responding to the crisis this book examines the transnational response that relied heavily on a set of relatively informal transnational regulatory groupings that had been constructed over previous decades during the crisis these arrangements were made stronger and more inclusive but they remain very complex thousands of pages of new rules have been created by various transnational bodies and the implementation of these rules relies heavily on domestic law and regulation and private rules and practices this book analyses this complex response showing that its overly technical and incremental character the persistence of tensions between transnational processes and state centred politics and the ongoing power of private actors have made the regulatory response fall short of what is needed transnational financial regulation after the crisis provides new insights that are relevant for theory and practice not only for transnational financial regulation but for global governance more generally

Sustainability Accounting, Management Control and Reporting 2022-08-08

sustainability accounting management control and reporting a european perspective traces a picture of innovative performance measurement tools and approaches to drive organizations to implement their shared value and sustainability strategy considering different perspectives around accounting managerial control and reporting in recent years organizations managing their responsible approach with relevance and pressure from stakeholders and regulations has proven to be a major challenge during the first two decades of the 21st century many companies have reached a real maturity in this area and have deployed coherent responsible approaches that are integrated into their overall strategy it is now a matter of steering these responsible approaches from an accounting and managerial standpoint but also of reporting on them it requires the simultaneous use of comprehensive accounting controlling and reporting tools this book provides an innovative perspective on sustainable management control comprehensive accounting and integrated reporting presenting the most recent proposals and the main critical issues aimed at researchers academics managers business leaders and advanced students the book will be especially valuable to those in the fields of corporate social responsibility strategic management and accounting

The role of true cost accounting in guiding agrifood businesses and investments towards sustainability 2023-11-06

this background paper to the state of food and agriculture 2023 describes how true cost accounting tca and the lessons learned from its application can inform efforts to develop a sound economic foundation for sustainability in business and finance in agrifood systems it looks at the current state of tca in the business and financial sector giving examples of different initiatives and resources available that have contributed significantly to the development of knowledge and guidance for tca application within the private and financial sectors in agrifood systems the paper recognises the value of drawing on the extensive groundwork that has been conducted under various tca initiatives to develop ready reference databases and tools for the private sector it also acknowledges that numerous gaps need to be filled to ensure the mainstreaming of tca these include gaps in the standardization of methods including indicators impact pathways and valuation factors research and guidance are needed to help businesses integrate capital accounting into corporate governance strategy and performance models overcoming these barriers will require coordinated efforts by different actors in agrifood systems the great challenges of our time call for a new economic foundation for sustainability the momentum at the international level to reform business accounting and reporting standards can support a transformation towards sustainable agrifood systems so for the initial success of agrifood businesses in applying and integrating tca into

decision making shows that given the right enabling environment businesses can contribute to building socially environmentally and economically sustainable agrifood systems to achieve this transformation however standard setting is needed to create a level playing field

IFRS in a Global World 2016-05-13

this book dedicated to prof jacques richard is about the economic political social and even environmental consequences of setting accounting standards with emphasis on those that are alleged to be precipitated by the adoption and implementation of ifrs the authors offer their reasoned critiques of the effectiveness of ifrs in promoting genuine global comparability of financial reporting the editors of this collection have invited authors from 17 countries so that a great variety of accounting auditing and regulatory cultures and educational perspectives is amply on display in their essays

Sustainability Accounting and Accountability 2014-06-05

the management and balancing of social environmental and economic sustainability is one of the most complex and urgent challenges facing both private and public sector organizations today with these challenges of sustainability posing many risks to and many opportunities for advancing the aims and performance of organizations accounting and accountability processes and practices provide key tools to help organizations to more effectively identify and manage the risks and opportunities of sustainability popular features from the first edition are retained whilst recent developments in theory and practice are accounted for new substantive chapters on water resource accounting carbon accounting and decision making have been introduced and the book continues to benefit from a host of expert contributors from around the world including jesse dillard rob gray craig deegan this comprehensive and authoritative textbook will continue to be a key resource for students of accounting and sustainability as well as being a vital tool for researchers

Global Versus Local Perspectives on Finance and Accounting 2019-02-28

this proceedings volume examines accounting and financial issues and trends from both global and local economic perspectives featuring selected contributions presented at the 19th annual conference on finance and accounting acfa held in prague czech republic this book offers a mixture of research methods and micro and macroeconomic approaches to depict a detailed picture of the impact of global and local determinants on the globalized economy the global perspectives versus local specifics make the volume useful for not only academics and scholars but also for regulators and policy makers when deliberating the potential outcomes of

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competing regulatory mechanisms the annual conference on finance and accounting acfa has become one of the biggest conferences in the central and eastern european cee region solely oriented to contemporary research in finance and accounting bringing together researchers and scholars from all over the world the conference provides a platform in which thoughts visions and contemporary developments in the field of finance and accounting are discussed

International Cases of Corporate Governance 2022-09-14

this book provides insights into current issues in corporate governance by examining twelve cases from the 2010s and 2020s where corporate governance was seen to be an issue the cases are designed to introduce the reader to real life episodes with corporate governance implications shedding light on why corporate scandals continue to occur to what extent these are a corporate governance failure and in which ways corporate governance and the behaviour of those involved in ensuring good governance and an ethical culture in their business may be improved in the future this book will be of interest to businesspeople students of business and lawyers and motivate discussion on the reasons why corporate governance failed or was seen to be inadequate

Global Encyclopedia of Public Administration, Public Policy, and Governance 2023-04-05

this global encyclopedic work serves as a comprehensive collection of global scholarship regarding the vast fields of public administration public policy governance and management written and edited by leading international scholars and practitioners this exhaustive resource covers all areas of the above fields and their numerous subfields of study in keeping with the multidisciplinary spirit of these fields and subfields the entries make use of various theoretical empirical analytical practical and methodological bases of knowledge expanded and updated the second edition includes over a thousand of new entries representing the most current research in public administration public policy governance nonprofit and nongovernmental organizations and management covering such important sub areas as 1 organization theory behavior change and development 2 administrative theory and practice 3 bureaucracy 4 public budgeting and financial management 5 public economy and public management 6 public personnel administration and labor management relations 7 crisis and emergency management 8 institutional theory and public administration 9 law and regulations 10 ethics and accountability 11 public governance and private governance 12 nonprofit management and nongovernmental organizations 13 social health and environmental policy areas 14 pandemic and crisis management 15 administrative and governance reforms 16 comparative public administration and governance 17 globalization and international issues 18 performance management 19 geographical areas of the world with country focused entries like japan china etc

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america europe asia africa the middle east russia and eastern europe north america and 20 a lot more relevant to professionals experts scholars general readers researchers policy makers and manger and students worldwide this work will serve as the most viable global reference source for those looking for an introduction and advance knowledge to the field

Robotic Process Automation 2021-05-10

this book brings together experts from research and practice it includes the design of innovative robot process automation rpa concepts the discussion of related research fields e g artificial intelligence ai the evaluation of existing software products and findings from real life implementation projects similar to the substitution of physical work in manufacturing blue collar automation robotic process automation tries to substitute intellectual work in office and administration processes with software robots white collar automation the starting point for the development of rpa was the observation that despite the use of process oriented enterprise systems such as erp crm and bpm systems additional manual activities are still indispensable today in the rpa approach these manual activities are learned and automated by software robots either by defining rules or by observing manual activities rpa is related to business process management machine learning and artificial intelligence tools for rpa originated from dedicated stand alone software today rpa functionalities are also integrated into elaborated process management suites from a conceptual perspective rpa can be structured into input components sensors in the wide sense an intelligence center and output components actuators in the wide sense from a strategic perspective the impact of rpa can be related to the support of existing tasks the complete substitution of human activities and the innovation of processes as well as business models at present high expectations are related to the use of rpa in the improvement of software supported business processes manual activities are learned and automated by software robots that interact with existing applications via the presentation layer in combination with artificial intelligence ai as well as innovative interfaces e g voice recognition rpa creates a novel level of automation for office and administration processes its benefit potential reaches a return on investment roi up to 800 that is documented in various case studies

Public Utilities, Second Edition 2016-10-28

a thoroughly updated introduction to the current issues and challenges facing managers and administrators in the investor and publicly owned utility industry this engaging volume addresses management concerns in five sectors of the utility industry electric power natural gas water wastewater systems and public transit

The People's Game? 2023-01-24

the beautiful game is big business football leagues worldwide are being dominated by clubs which are becoming richer and more powerful since the first edition of
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this book was published in 2003 much has changed in the industry however the central challenge remains how best football its leagues and clubs can navigate a path between the logic of the market and the logic of community social while also remaining focused on a sporting logic in this second edition author stephen morrow offers a critique of football s economic structure prevalent models of club ownership and governance and new approaches to regulation that have emerged the book also reflects on the covid 19 pandemic and on ways in which it has illuminated many of the structural weaknesses inherent in football it also offers an insight into the woman s game and its financial development in some countries as well discussing issues such as football s response to environmental challenges drawing on theory and new literature from across relevant academic disciplines this book seeks to make sense of the current challenges while also putting forward solutions as to how football can continue to harness and build on its social and community significance

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Environmental Accounting and Reporting 2017-04-05

this book discusses the foundations of social and environmental accounting and highlights local differences in countries like italy and bulgaria it also describes the institutional environment which affects the development and application of environmental accounting and reporting as a basis for evaluating current achievements and the future steps that need to be taken to develop and spread environmental accounting the book is unique in presenting exemplary cases from different emerging and developed countries it is a valuable resource for theorists in the field practitioners in companies as well as investors and other stakeholders moreover it provides students with the necessary theoretical constructs empirical studies as well as practical and managerial tools to allow for a quick orientation in the methodology techniques and selected practices used in environmental accounting and reporting

Dispelling Fiscal Illusions 2016-04-21

when rights and obligations are not recognized as assets and liabilities on a government s balance sheet the government s deficit can be reduced by selling off balance sheet assets or incurring off balance sheet liabilities this paper examines how much progress has been made in recognizing assets and liabilities and thus dispelling the fiscal illusions that such transactions create looking at the accounts government finance statistics and long term fiscal projections produced in 28 advanced economies in the period since 2003 it finds good progress in the recognition of some assets and liabilities such as accounts payable and simple financial assets but much less in others such as civil service pensions

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Public financial management in Latin America 2015-08-24

the efficiency effectiveness and transparency of public financial management in latin america is critical for the supervision of public resources fiscal stability and sustainable economic development in recent years the countries of latin america have embraced reforms in public financial management and have made many important advances however many challenges remain this book brings together the knowledge and experiences of imf and idb staff and representatives from 16 governments in the region to document these reforms and examines the experiences and lessons learned it is a valuable resource for those looking at issues in public financial management

Advances in Quantitative Analysis of Finance and Accounting (New Series) Vol 15 2017-01-01

advances in quantitative analysis of finance and accounting new series is an annual publication designed to disseminate developments in the quantitative analysis of finance and accounting the publication is a forum for statistical and quantitative analyses of issues in finance and accounting as well as applications of quantitative methods to problems in financial management financial accounting and business management the objective is to promote interaction between academic research in finance and accounting and applied research in the financial community and the accounting profession

Taxation in Finance and Accounting 2023-02-09

taxation is becoming more and more relevant for firms and managers decisions mainly due to the impacts of taxation on firms and projects performance profitability and value this book provides an introductory overview of taxation in the fields of finance and accounting it covers several fundamental topics of taxation such as income corporate and value add tax and tax planning and management international taxation eu tax harmonization and transfer prices this book intends to provide the readers with an understanding of the main concepts and principles of these topics regardless of specific country contexts in law with this book readers will be able to understand the fundamentals of taxation at a conceptual and practical level by using theory and practical examples readers will understand taxation at a broader level without being concerned about country specific issues

Advances in Accounting Behavioral Research 2016-11-04

advances in accounting behavioral research addresses a wide range of issues that
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affect the users preparers and assurers of accounting information volume 19 exemplifies this focus by including research from auditing taxation and managerial and information systems

Why Diversity, Equity, And Inclusion Matter: Challenges And Solutions 2023-12-05

this book integrates the current research on diversity equity and inclusion with corporate practice and describes how these initiatives affect organizations morale performance and output academic researchers corporate executives tasked with implementing diversity equity inclusion dei and regulators face the problem of balancing dei initiatives which could generate diverse ideas beneficial to the organization with concerns about diluting meritocracy building a diverse workforce could improve both organizational well being and social harmony research has shown that building a diverse workforce often results in communication and coordination issues and unjustified pay and performance gaps engendering feelings of exclusion among diverse individuals the book describes how organizations address these issues in various settings ranging from accounting firms to health care providers it covers settings with gender and racial diversities and clarifies the difference between equality and equity its coverage includes dealing with concealable disabilities and promoting equity across diverse populations in organizational and social settings

Advances in Accounting Education 2023-12-14

advances in accounting education teaching and curriculum innovations volume 27 features 11 peer reviewed papers surrounding the themes of applied professional research and skills building generative artificial intelligence and analytics in the accounting curriculum then innovative practices in cost accounting and other areas

Global, Regional and Local Perspectives on the Economies of Southeastern Europe 2020-12-12

this book includes papers presented at the 11th international conference economies of the balkan and eastern european countries ebec held in bucharest romania in may 2019 it sheds new light on the micro and macroeconomic developments in the eastern european and balkan countries while at the same time taking into account the broader regional and global factors influencing these developments by examining how the decisions and the performance of economic social and political actors in the region are intertwined with wider regional and global events the contributions highlight the dynamic development in eastern europe and the balkans region further the book demonstrates how the region has overcome numerous challenges in the past and is evolving within the framework of european economic integration and the global effervescent economy

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Business Sustainability, Corporate Governance, and Organizational Ethics 2019-11-06

a comprehensive framework for understanding the most important issues in global business this is the e book version of business sustainability corporate governance and organizational ethics in today s business environment multinational corporations are under pressure from investors lawmakers and regulators to improve their corporate governance business sustainability and corporate culture business sustainability corporate governance and organizational ethics are taking center stage in the global business environment this long awaited text covers each of these three important areas in detail guiding readers to a robust understanding with features including chapter summaries essential terms discussion questions and cases for each topic covered

Rethinking Taxation in Latin America 2017-11-22

this study of taxation in latin america takes a novel approach to the subject using a framework that posits three dimensions for studying taxes historical relational and transnational the book argues that first taxation should be understood as a relational concept and tax systems as a function of a strategic nexus between the state and society second that any analysis of tax systems across latin america needs to take historical legacies of national tax systems into account and finally that transnational phenomena have significant implications for tax regime dynamics in latin america the essays included provide diverse and representative insights for a new understanding of taxation in latin america and highlight the bottlenecks to the development of sustainable tax systems in the region exploring new links between academic research and policy making

The Routledge Handbook of Accounting Information Systems 2022-11-25

the routledge handbook of accounting information systems is a prestige reference work offering a comprehensive overview of the state of current knowledge and emerging scholarship in the discipline of ais the pace of technological driven change is rapid and this revised edition provides a deeper focus on the technical underpinnings and organisational consequences of accounting information systems it has been updated to capture the changes in technology since the previous edition it now includes chapters and scholarly thought on artificial intelligence predictive analytics and data visualisation among others contributions from an international cast of authors provide a balanced overview of established and developing themes identifying issues and discussing relevant debates the chapters are analytical and engaging many chapters include cases or examples and some provide additional resources for readers the chapters also provide a reflection on where the research agenda is likely to advance in the future this is a complete and indispensable guide for students and researchers in accounting and accounting

information systems academics and students seeking convenient access to an unfamiliar area as well as established researchers seeking a single repository on the current debates and literature in the field

Entrepreneurial Finance and Accounting for High-Tech Companies 2016-11-18

financial aspects of launching and operating a high tech company including risk analysis business models u s securities law financial accounting tax issues and stock options explained accessibly this book offers an accessible guide to the financial aspects of launching and operating a high tech business in such areas as engineering computing and science it explains a range of subjects from risk analysis to stock incentive programs for founders and key employees for students and aspiring entrepreneurs who have no prior training in finance or accounting the book begins with the rigorous analysis any prospective entrepreneur should undertake before launching a business covering risks associated with a new venture the reasons startup companies fail and the stages of financing it goes on to discuss business models and their components business plans and exit planning forms of business organization and factors to consider in choosing one equity allocation to founders and employees applicable u s securities law and sources of equity capital the book describes principles of financial accounting the four basic financial statements and financial ratios useful in assessing management performance it also explains financial planning and the use of budgets profit planning stock options and other option type awards methodologies for valuing a private company economic assessment of a potential investment project and the real options approach to risk and managerial flexibility appendixes offer case studies of uber and of the valuation of tentex

Research on Professional Responsibility and Ethics in Accounting 2020-10-16

this is a continuing of a long series focusing on professional responsibility and ethics in accounting

Social Audit Regulation 2015-05-11

this book takes the concept of social audit and lifts it beyond the role of functioning largely as a management tool the book proposes a system in which social audit is regulated so as to provide a mechanism for effectively promoting corporate accountability in society taking this as its theme this book provides both a conceptual explanation of the developmental perspectives of social audit regulation and empirical evidence of the impact of social audit practice from different parts of the world it is the first book to explore the issues and challenges related to the development of effective social audit regulation

US Reg International Securities and Derivative Market 11e (2 Vol) 2014-12-29

dramatic changes in u s law have increased the need to understand the complex regulation of todayand s global capital and derivatives markets u s regulation of the international securities and derivatives markets is the first truly comprehensive guide in this dynamic regulatory arena this completely updated eleventh edition was authored by a team of attorneys at cleary gottlieb steen and hamilton llp one of the foremost law firms in international finance u s regulation of the international securities and derivatives markets provides thoroughly up to date coverage of the sec securities offering reform rules the impact of the dodd frank act and the sarbanes oxley act on public companies in the united states and much more advising clients on cross border securities transactions means dealing with a tangle of complex rules and requirements this comprehensive reference explains in detail virtually everything your clients might want to know including the u s securities and commodities laws pertaining to foreign participants and financial products entering u s capital markets and u s securities in international markets including a comprehensive discussion of the requirements imposed by the sarbanes oxley act and the regulatory framework established by the dodd frank act the rules and regulations affecting each participant including foreign banks broker dealers investment companies and advisers futures commission merchants commodity pool operators commodity trading advisors and others the rules and requirements behind different cross border transactions including private placements and rule 144a adr programs the u s canadian mjds global offerings and more the principal european union measures governing securities offerings and ongoing reporting in the european union many additional regulatory issues including enforcement and remedies recent case interpretations finra and other sro rules and much more u s regulation of the international securities and derivatives markets eleventh edition is by far the most comprehensive reference of its kind this is the only desk reference covering all u s laws and regulations affecting international securities offerings and foreign participants in u s capital markets it explains dozens of topics that simply cannot be found in any other published sourceand saving you valuable research time youand ll have all the detailed information you need to guide clients through this dramatic new financial era

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