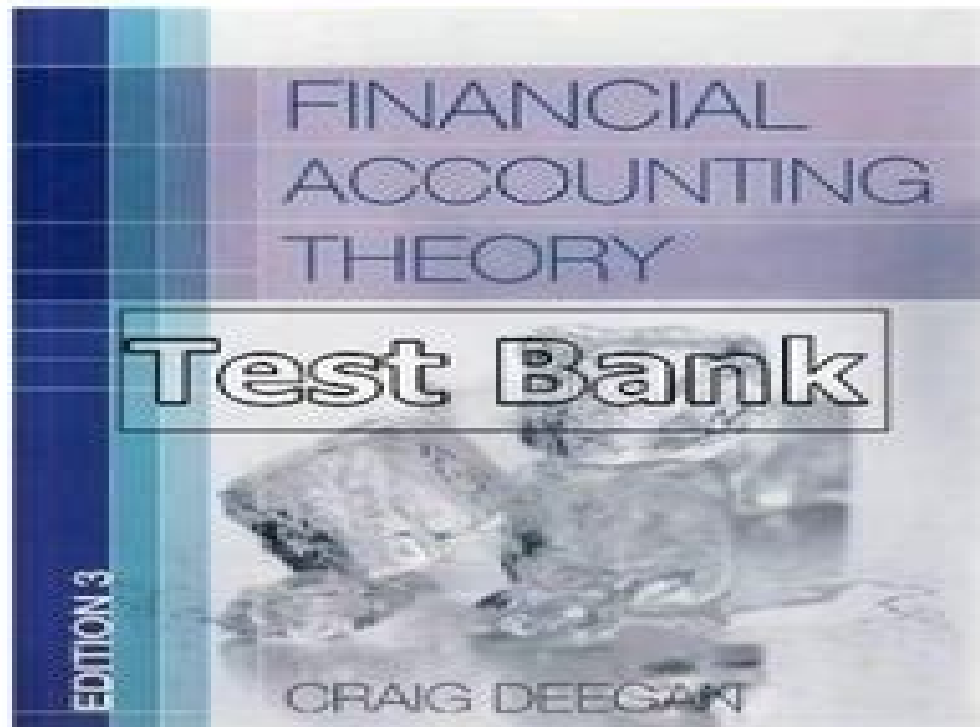


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*Financial Accounting Theory* Craig Deegan, 2022-10-12 Craig Deegan's Financial Accounting Theory provides a concise approach while comprehensively covering both traditional and contemporary theories that have emerged as the practice of accounting has evolved Social and environmental accountability and reporting issues are discussed in depth along with coverage of critical perspectives public sector accounting and fair value Instructors and students value Financial Accounting Theory for its reader friendly style using straightforward explanations and numerous practical examples This new edition continues to follow this approach with the addition of NEW content focusing on how different perspectives of organisational responsibilities and accountabilities impact the way accounting is performed and the theories that different researchers choose to use apply

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**Accounting Theory: Practical Application for Social Science Research** Erlane K Ghani, Mazurina Mohd Ali, Nor Farizal Mohammed, Kamaruzzaman Muhammad, Nassr Saleh Mohamad Ahmad, 2024-01-01 This textbook provides a comprehensive guide to accounting theory and aims to improve the readers capacity to think critically about accounting and accounting challenges It is intended for accounting students who are enrolled in an accounting theory course as well as those who want to pursue postgraduate accounting studies namely a PhD This textbook starts with an explanation of what accounting is followed by its history and conceptual framework before tying accounting to research Subsequently seven theories of accounting are selected and introduced as the accounting research community has made substantial use of these theoretical frameworks In this textbook too applications of accounting theory to previous studies are provided

Sustainability Accounting Ataur Belal, Stuart Cooper, Sophie Giordano-Spring, Jonathan Maurice, Charles H. Cho, 2018-04-06 Advances in Environmental Accounting Management aims to advance knowledge of the management of corporate environmental impacts. It aims to increase the awareness of management accounting practitioners, investors and other stakeholders of the financial and social consequences of corporate environmental impacts. **Integrated Reporting** Samuel O. Idowu, Mara Del Baldo, 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. **EBOOK: Financial Accounting and Reporting: An International Approach** Anne Marie Ward, Craig Deegan, 2013-03-16 Financial Accounting and Reporting: An International Approach is an adaptation of McGraw Hill Australia's bestselling financial accounting text Australian Financial Accounting by Craig Deegan, authored by Anne Marie Ward of Ulster University. Set within an international context with a solid grounding in IAS/IFRS, the book provides students with a detailed grasp of reporting requirements in an accessible and engaging manner. Up to date throughout and complete in theoretical and practical coverage, the book successfully communicates the detail necessary to understand, challenge and critically evaluate financial reporting. The result gives students a strong foundation for current study and their future professional lives. **Financial Accounting Theory** Craig Deegan, Jeffrey Unerman, 2011 The second edition of Craig Deegan and Jeffrey Unerman's market leading text presents the various theories of financial accounting through a balanced and dynamic approach. Students are given all the tools to engage with these theories and are encouraged to critically evaluate and challenge them. Clearly written and user friendly, this new edition provides comprehensive coverage of internationally developed accounting theories from a European perspective. Handbook of Research on Pedagogical Innovations for Sustainable Development Thomas, Ken D., Muga, Helen E., 2014-03-31 Summary This book brings together case study examples in the fields of sustainability, sustainable development and education for sustainable development. Social and Environmental Disclosure by Chinese Firms Yingjun Lu, Indra Abeysekera, 2024-11-01 Given the increased social and environmental problems in China, this book looks into the social and environmental disclosure practices of socially responsible Chinese listed firms by constructing a stakeholder driven three dimensional disclosure index. The book contains a three part study: the first part explores the current status of social and environment disclosure practices. The second part empirically examines the relationship between corporate social and environmental disclosure and various influencing factors, i.e. stakeholders' power and corporate characteristics. The third part empirically examines the link between corporate social responsibility (CSR) reporting, i.e. publishing a CSR report and the quality of the CSR report and socially

responsible reputation The book finds that the CSR report provided more stakeholder relevant social and environmental disclosure than the annual report It also finds that corporate characteristics such as firm size profitability and industry classification are all statistically significant factors influencing the social and environmental disclosure of the Chinese firms studied Shareholders significantly influenced firms social and environmental disclosure and creditors significantly influenced firms disclosure related to their environmental performance The final part of the study reports that publishing a CSR report and CSR reporting quality had a positive influence on firms socially responsible reputations and that the CEO chairman duality negatively influenced firms socially responsible reputation This book will be of interest to those who are keen to learn more about corporate social responsibilities in the context of Chinese firms      Accounting Theory and Practice in the Malaysian Context (UUM Press) Syeliya Md Zaini,Aza Azlina Md Kassim,Fathiyyah Abu Bakar,Dalilah Abd Aziz,Mohd Adha Ibrahim,Noor Asrafez Jailuddin,Mohamad Hafiz Rosli,Fariza Hanim Rusly,Yurita Yakimin Abdul Talib,2021-03-01 The main objective of this book is to facilitate the students to understand the underlying regulatory process of financial accounting reporting companies manager behaviour when preparing their financial reports corporate governance and theories applicable to accounting practice explaining the circumstances given in the current phenomenon The content of this book provides a useful insight to it readers about the development of accounting system in Malaysia the conceptual framework that underpinned accounting practice particularly the regulatory and professional bodies the general theories underlying the current practice of accounting reporting standards and practice and contemporary issues in financial accounting reporting such as measurements sustainability reporting and digitisation reporting      Corporate Governance, Capital Markets, and Capital Budgeting Baliira Kalyebara,Sardar M. N. Islam,2013-07-31 The primary contribution of this book is to integrate the important disciplines which simultaneously impact the investment appraisal process The book presents a study that develops a new approach to investment appraisal which uses a multiple objective linear programming MOLP model to integrate the selected disciplines which include capital markets corporate governance and capital budgeting The research covers two case studies one in the e commerce sector and another in the airline industry in which the above disciplines are integrated Readers from the areas of corporate governance regulation and accounting would find the survey of different approaches and the new integrated optimization approach particularly useful      Positive and Constructive Contributions for Sustainable Development Goals Popescu, Cristina Raluca Gh.,2022-10-14 In light of the Sustainable Development Goals SDGs that were set in 2015 by the international community as part of the UN2030 Agenda it has become essential to develop possible solutions capable to address the latest economic social political and demographical global challenges by tackling all the dimensions of sustainable development Further insight into today s context concerning the process of making positive and constructive contributions for SDGs is required Positive and Constructive Contributions for Sustainable Development Goals provides an updated view of the newest trends novel practices and latest tendencies concerning the benefits advantages

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**Business Law and Ethics: Concepts, Methodologies, Tools, and Applications** Management Association, Information Resources, 2015-03-31 In modern business environments ethical behavior plays a crucial role in success Managers and business leaders must pay close attention to the ethics of their policies and behaviors to avoid a reputation crushing scandal Business Law and Ethics Concepts Methodologies Tools and Applications explores best practices business leaders need to navigate the complex landscape of legal and ethical issues on a day to day basis Utilizing both current research and established conventions this multi volume reference is a valuable tool for business leaders managers students and professionals in a globalized marketplace

*Corporate Social Responsibility in Difficult Times* David Crowther, Shahla Seifi, 2023-06-30 It has been fairly traumatic for everyone and every organization over the last couple of years as we have had to deal with the coronavirus pandemic It has certainly been a shock to the economic system of the world from which many are still recovering Equally it has affected social systems and the environment the effects of which are still being felt and will be felt for some time to come In addition there has been a fairly general economic crisis around the world as people struggle and adapt to the new environment Certainly there have been and will be changes which are likely to become permanent While recovering from one crisis however another is becoming more significant as climate change and its effects start to become ever more apparent So it seems inevitable that difficult times will continue into the future This book therefore sets out to examine aspects of the changes to corporate and institutional behaviour which have come about by the difficult times of needing to deal with past and future crises The international origins of the contributors to this volume make this very original taking some of the best ideas from around the world This approach is based on the tradition of the Social Responsibility Research Network SRRNet org which in its 20 year history has sought to broaden the discourse and to treat all research as inter related and relevant to business This tradition has always been to explore the subject widely and to seek relevant solutions while also sharing best practice

**Ethics, Governance and Corporate Crime** Roshima Said, David Crowther, Azlan Amran, 2014-06-18 This book is comprised of academic work on key current issues pertaining to the areas of ethics governance and corporate crimes The book provides a platform for researchers to publish their work articulate their concerns and offer critical perspectives on what they see happening around them

**Business Challenges in the Changing Economic Landscape - Vol. 1** Mehmet Huseyin Bilgin, Hakan Danis, Ender Demir, Ugur Can, 2015-10-29 This book is the first of the two volumes featuring selected articles from the 14th Eurasia Business and Economics conference held in Barcelona Spain in October 2014 Peer reviewed articles in this first volume present latest research breakthroughs in the areas of Accounting Corporate Governance Finance

and Banking Institutional and International Economics and Regional Studies The contributors are both distinguished and young scholars from different parts of the World

*Knowledge Management* Peter Massingham, 2019-10-07 An overview of what knowledge management is the theoretical basis behind it and practical insights into how it can be implemented effectively in a professional setting Starting with a discussion of how knowledge management has evolved how it adds value for organisations and how it s success can be measured The book then covers best practice and the key activities associated with doing knowledge management including knowledge strategy managing knowledge loss and knowledge sharing Finishing with a discussion of knowledge management s role in international business and what future developments are expected in the field Practical insights are drawn from around the world with case studies such as how NASA forgot how to send a man to the Moon Acer The smiling Asian tiger and why Saudi Arabia s experts do not learn from overseas experts The book is supported by online resources for lecturers and students including PowerPoint slides an instructor s manual access to SAGE journal articles and scorecards for measuring usefulness of knowledge management tools Suitable reading for undergraduate and postgraduate business and management students on knowledge management organizational learning modules

*The Routledge Companion to Accounting, Reporting and Regulation* Carien van Mourik, Peter Walton, 2013-10-01 Financial accounting reporting and regulation is a vast subject area of huge global importance with interest rising significantly in the light of the ongoing global financial crisis The authors begin with a broad overview of the subject of accounting setting the stage for a discussion on the theoretical and practical issues and debates regarding financial reporting which are expanded on in the second part of the book This includes how to define the reporting entity recognition and measurement of the elements of financial statements fair values in financial reporting and the costs and benefits of disclosure The third part assesses the interest need and theories behind the accounting reporting and regulation industry while parts four and five look at the institutional social and economic aspects with issues such as accounting for environmental management and accounting regulation and financial reporting in Islamic countries both issues of ever increasing importance This authoritative Companion presents a broad overview of the state of these disciplines today and will provide a comprehensive reference source for students and academics involved in accounting regulation and reporting

**Public Sector Accounting** Tjerk Budding, Giuseppe Grossi, Torbjörn Tagesson, 2014-08-13 As change sweeps across the public sector a huge range of accounting and financial management challenges are created This textbook analyses the reforms that are being introduced to deal with these challenges and their global impact on the public sector Readers are provided with an international overview of government accounting reporting management control cost accounting budgeting and auditing In explaining how innovative financial management tools are utilized in the public sector the authors address a number of emerging issues Harmonization trends in public financial management and International Public Sector Accounting Standards IPSASs Financial reporting and consolidated financial statements in the public sector Public sector management accounting and

control methods Financial and performance auditing in the public sector This concise and accessible textbook will be core reading for public sector accounting and financial management students and will also be required reading for students of public management and administration more generally Managers accountants consultants and auditors working in the public sector will also find the book a useful reference



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