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Global Financial Accounting And Reporting Principles And Analysis

Dr. P. Kannaiah, Dr. S. S. Kanungo



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Since its inception some 40 years ago petroleum specific taxation in the UK has been subject to numerous modifications Often these modifications were brought into place not only to sufficiently incentivise the investors but also to capture a fair share for the government However it is evident from the frequency of changes that finding the right balance between these two aims is no easy matter Such a balance and the consequent fiscal stability is necessary for the long term relationship

between the parties to endure to their mutual benefit Still it does not take much for one or other party to feel that they are out of balance As a consequence one party feels that the other party is taking an undue proportion of the value generated and that they are losing out Yet achieving that balance and fiscal stability is possible To understand this possibility this book first clarifies what is meant by sufficient incentivisation and fair share before developing a new fiscal system that manages this balance and stability Such clarification yields objective criteria against which to assess not only the existing regime but also the newly proposed regime This approach is further complemented by the critical analysis of the fiscal legislative framework and the evaluation of the legal positions of specific contractual elements and mechanisms found within that framework This latter analysis is important in order to reduce the legal uncertainty such elements may create which can otherwise lead to further reactive amendments and revisions to the fiscal regime in the future

Handbook of Research on Applied AI for International Business and Marketing Applications Christiansen, Bryan,Škrinjarić, Tihana,2020-09-25 Artificial intelligence AI describes machines computers that mimic cognitive functions that humans associate with other human minds such as learning and problem solving As businesses have evolved to include more automation of processes it has become more vital to understand AI and its various applications Additionally it is important for workers in the marketing industry to understand how to coincide with and utilize these techniques to enhance and make their work more efficient The Handbook of Research on Applied AI for International Business and Marketing Applications is a critical scholarly publication that provides comprehensive research on artificial intelligence applications within the context of international business Highlighting a wide range of topics such as diversification risk management and artificial intelligence this book is ideal for marketers business professionals academicians practitioners researchers and students

Corporate Financial Reporting and Analysis S. David Young,Jacob Cohen,Daniel A. Bens,2018-11-28 Corporate Financial Reporting Analysis combines comprehensive coverage and a rigorous approach to modern financial reporting with a readable and accessible style Merging traditional principles of corporate finance and accepted reporting practices with current models enable the reader to develop essential interpretation and analysis skills while the emphasis on real world practicality and methodology provides seamless coverage of both GAAP and IFRS requirements for enhanced global relevance Two decades of classroom testing among INSEAD MBA students has honed this text to provide the clearest most comprehensive model for financial statement interpretation and analysis a concise logically organized pedagogical framework includes problems discussion questions and real world case studies that illustrate applications and current practices and in depth examination of key topics clarifies complex concepts and builds professional intuition With insightful coverage of revenue recognition inventory accounting receivables long term assets M A income taxes and other principle topics this book provides both education and ongoing reference for MBA students

Mastering Anti-Corruption Agata Stachowicz-Stanusch,Wolfgang Amann,2019-04-01 The book Mastering anti corruption The practitioners view is aimed at presenting different ways and modes of mastering anti

corruption in selected countries By showing examples and cases the authors of particular chapters would like to emphasize the necessity of implementing solutions that will help to prevent corruption at all or at least will diminish its negative effects on business and human beings The book is divided into four parts Introduction Anti Corruption as a Topic in Practice national and international perspective Anti Corruption as a Topic in Practice organizational perspective and Anti Corruption as a Topic in Practice ethical perspective Authors of this book presented a wide range of issues and topics covering the problem of preventing and fighting the corruption around the world Hopefully the cases will constitute a good practice for countries and nations facing the problem of corruption and will be an inspiration for further research as well as practical applications in this area

Law, Bubbles, and Financial Regulation Erik Gerding, 2013-12-04 Financial regulation can fail when it is needed the most The dynamics of asset price bubbles weaken financial regulation just as financial markets begin to overheat and the risk of crisis spikes At the same time the failure of financial regulations adds further fuel to a bubble This book examines the interaction of bubbles and financial regulation It explores the ways in which bubbles lead to the failure of financial regulation by outlining five dynamics which it collectively labels the Regulatory Instability Hypothesis The book concludes by outlining approaches to make financial regulation more resilient to these dynamics that undermine law

Global History of Accounting, Financial Reporting and Public Policy Gary J. Previts, Peter Walton, Peter Wolnizer, 2011-07-12 Addresses Global Accounting History developments focusing upon financial reporting and related institutional aspects of disclosures for accountability and decision making purposes This title also addresses five countries of the Americas Argentina Brazil Canada Mexico and the United States of America [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 *The Routledge Companion to Financial Accounting Theory* Stewart Jones, 2015-05-22 Financial accounting theory has numerous practical applications and policy implications for instance international accounting standard setters are increasingly relying on theoretical accounting concepts in the creation of new standards and corporate regulators are increasingly turning to various conceptual frameworks of accounting to guide regulation and the interpretation of accounting practices The global financial crisis has also led to a new found appreciation of the social economic and political importance of accounting concepts generally and corporate financial reporting in particular For instance the fundamentals of capital market theory i.e. market efficiency and

measurement theory i.e. fair value have received widespread public and regulatory attention This comprehensive authoritative volume provides a prestige reference work which offers students academics regulators and practitioners a valuable resource containing the current scholarship and practice in the established field of financial accounting theory

Global Financial Stability Report, October 2019 International Monetary Fund. Monetary and Capital Markets Department, 2019-10-16 The October 2019 Global Financial Stability Report GFSR identifies the current key vulnerabilities in the global financial system as the rise in corporate debt burdens increasing holdings of riskier and more illiquid assets by institutional investors and growing reliance on external borrowing by emerging and frontier market economies The report proposes that policymakers mitigate these risks through stricter supervisory and macroprudential oversight of firms strengthened oversight and disclosure for institutional investors and the implementation of prudent sovereign debt management practices and frameworks for emerging and frontier market economies

Guide to Analysing Companies The Economist, Bob Vause, 2015-01-06 In today's volatile complex and fast moving business world it can be difficult to gauge how sound a company really is An apparently strong balance sheet and impressive reported profits may be hiding all sorts of problems that could even spell bankruptcy So how do you know whether a company is well run and doing well Decide which ratios and benchmarks to use to assess performance Work out if a company has massaged its results Recognize the danger signs on the corporate horizon Compare companies operating in different sectors or countries These and many other important questions are answered in a completely updated and revised sixth edition of this clear and comprehensive guide It is aimed at anyone who wants to understand a company's annual report judge a customer's creditworthiness assess a company's investment potential and much more

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