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Contemporary Issues in Accounting Michaela Rankin, Patricia Stanton, Kimberly Ferlauto, Susan McGowan, Matthew Tilling, 2012 Contemporary Issues in Accounting is written for upper level advanced financial accounting subjects The text explores advanced accounting concepts and policies by applying them to a range of contemporary accounting issues The accounting topics discussed reflect the issues that are being considered in professional practice such as approaches to measurement fair value accounting the Conceptual Framework for financial reporting corporate governance environmental accounting and sustainability earnings management and the financial indicators of corporate collapse The practical orientation of the text makes it ideal for a capstone subject whereby students can use their accounting knowledge attained during their studies to discuss analyse and critically evaluate a range of issues they are likely to deal with once they enter the profession **Contemporary Issues in Accounting 2E Print on Demand (Black and White)** Rankin, 2017-10-03

Contemporary Issues in Accounting, 3rd Edition Michaela Rankin, Kimberly Ferlauto, Susan McGowan, Patricia Stanton, 2022-09-16 Contemporary Issues in Accounting 3rd Edition is the perfect text for students studying advanced financial accounting subjects at both an undergraduate and postgraduate level This is the most up to date Australian textbook on the market and considers a broad range of financial accounting issues facing contemporary businesses from a range of perspectives including appropriate theories and research findings This edition has been updated to reflect the current challenges of the industry with expanded coverage on ethics and sustainability It takes into account the 2019 changes to the Conceptual Framework and the standards have been updated to include a focus on global standard setting IFRS FASB The new edition will include a brand new chapter on technology covering issues such as digital technology and disruption the range of technologies available for accountants the impact of digital technology the impact of AI and big data and the ethics and governance issues associated with digital technology in accounting *Contemporary Issues in Accounting* Michaela Rankin, Kimberly Ferlauto, Susan McGowan, Patricia McGowan, 2018-11-16 Contemporary Issues in Accounting 2nd Edition is suited to a wide range of courses particularly relevant to advanced financial accounting subjects at both an undergraduate and postgraduate level It considers a broad range of financial accounting issues facing contemporary businesses from a range of perspectives including appropriate theories and research findings The 2nd edition examines the regulatory setting within which accounting operates from the context of the process of standard setting and the Conceptual Framework Within this framework one of the most controversial areas of accounting measurement is examined in detail Alternative measurement choices are considered with intangibles and sustainability reporting being examined in more detail as they are areas with unique measurement challenges With the increasing use of fair value measurement we present a comprehensive analysis of this measurement basis including its application in specific contexts Contemporary Issues in Sustainability Accounting, Assurance and Reporting Stewart Jones, Janek Ratnatunga, 2012-06-15 This volume draws together

contemporary topics themes and methodologies in the field of sustainability reporting and assurance to reveal how sustainability information is actually used interpreted and processed by internal and external users *Transferring Information Literacy Practices* Billy Tak Hoi Leung, Jingzhen Xie, Linlin Geng, Priscilla Nga Ian Pun, 2019-05-28 This book focuses on information literacy for the younger generation of learners and library readers It is divided into four sections 1 Information Literacy for Life 2 Searching Strategies Disciplines and Special Topics 3 Information Literacy Tools for Evaluating and Utilizing Resources 4 Assessment of Learning Outcomes Written by librarians with wide experience in research and services and a strong academic background in disciplines such as the humanities social sciences information technology and library science this valuable reference resource combines both theory and practice In today's ever changing era of information it offers students of library and information studies insights into information literacy as well as learning tips they can use for life **Beyond Reality: Navigating the Power of Metaverse and Its Applications** Mostafa

Al-Emran, Jaber H. Ali, Marco Valeri, Alhamzah Alnoor, Zaid Alaa Hussien, 2023-12-27 This book addresses recent research trends concerning the role of the Metaverse in advancing the education and finance sectors from various perspectives These trends are explored through multiple case studies employing diverse analytical approaches The chapters aim to aid scholars and postgraduate students in pursuing future research in this domain and identifying potential developments in Metaverse applications **The Financial Reporting Quality of Public Companies** Katarzyna Mokrzycka-Kogut, 2022-09-23 The factors determining the formation of accounting principles in different countries have long been studied Cultural conditions have been identified as one of the reasons for national variations This issue is particularly important when there is an effort to harmonise and standardise accounting principles in order to create a uniform system which may be adopted globally This book explores the impact of cultural conditions on the financial reporting quality of public companies preparing financial statements according to International Accounting Standards IAS and International Financial Reporting Standards IFRS It discusses the main trends in the theory of capital and earnings in the economy The book focuses on the relationship between the cultural dimensions under analysis such as power distance individualism collectivism masculinity femininity strong uncertainty weak uncertainty short long time orientation and indulgence restraint and the properties of the financial results persistence predictive value accrual adjustments and earnings smoothing It identifies the determinants cultural conditions that have a statistically material impact either positive or negative on various attributes of the quality of the financial results of public companies The book contains an up to date in depth description of the financial statements of public companies across a variety of countries and sectors The publication is addressed to researchers and students concerned with the functioning of capital markets and financial reporting quality and those who would like to expand their knowledge in the field of behavioural finance as well as investors in capital markets *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 Asrafef

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 **Contemporary Issues in Cost Accounting** Hector R. Anton, Peter Arthur Firmin, 1971 *Audit and Assurance, 2nd Edition* Philomena Leung, Paul Coram, Barry Cooper, Kirsty Redgen, Dominic Canestrari-Soh, 2024-02-12 Written for the local market the second edition of Audit and Assurance features a concise and contemporary presentation of auditing This new edition has a major focus on both technology and applied learning using lots of examples to ensure students will be able to do more than rote auditing and instead understand why processes are the way they are so that they can be more flexible The new edition welcomes two new industry experts to the author team Dominic Canestrati Soh who is a Senior Manager at Ernst Young and Kirsty Meredith who is an academic at USC with 7 years industry experience as a Chartered Accountant specialising in audit and taxation The text has been updated with new content on data analytics technology insights and interviews with auditing practitioners as well as Excel screencasts and primers *Contemporary Issues in Taxation Research* Andy Lymer, 2019-12-20 This book is based upon papers presented at the 10th Annual Conference of the Tax Research Network held at the University of Birmingham United Kingdom in September 2000 The book covers four discrete areas namely compliance e commerce and taxation international taxation and taxation within the European Union and value added tax and focuses within those areas on issues of topical and continuing interest In an introductory chapter the editors provide an overview of the subject matter of each of the substantive chapters of which there are eleven They conclude by seeking to extrapolate from those chapters notwithstanding their diversity various matters of wider and contemporary import to taxation The treatment of the material in this book by scholars from various academic disciplines and with differing geographical perspectives also gives distinct and instructive insights into widely recognised and enduring taxation problems within the above mentioned subject areas Further an appreciation and understanding of the multi faceted approaches which may be adopted for problem solving and which are evident in this book can only enhance the prospects of the ultimate resolution of these problems **Throughput Accounting in a Hyperconnected World** Oncioiu, Ionica, 2019-03-15 This reference book is an IGI Global Core Reference for 2019 as it provides trending research on the ethical management of financial information With the recent focus on the globalized economy this publication provides trending research contributed by leading scholars from Europe and Asia on the

configuration and use of accounting and financial information models Throughput Accounting in a Hyperconnected World provides innovative insights into controversial debates regarding the configuration and use of accounting and finance information both internally within economic entities and through third parties These debates underline the major responsibility of users when configuring accounting and finance models and thereby in modelling business information The content within this publication covers risk analysis social accounting and entrepreneurial models and is designed for managers accountants risk managers academics researchers practitioners and students

Methodological issues in accounting research Zahirul Hoque, 2018-03-26 What is my theory How do I choose a theory Why and how should I employ a particular method for collecting the empirical data These basic questions concern everyone involved in research A research study can be a voyage of discovering or choice of theoretical perspective as well as gathering empirics or facts on a problem or situation This book provides a good guideline as to why and how to choose a particular theory or method to study an organisational phenomenon such as accounting All the chapters provide both retrospective and contemporary views by scholars in the field Each chapter documents the latest developments and research in accounting and control systems and provides valuable insights into methodological perspectives in accounting research This second edition has also introduced a number of new chapters covering strategy management control as practice grounded theory approach institutional logic and rhetoric social interaction theory actor network theory and practice theory The book is primarily intended for research students and academic researchers It can also be used for undergraduate Honours course as well as postgraduate accounting and business methodology courses Research organisations and consulting firms in accounting and business fields may also find this book useful The principal aims of this second edition are 1 to update the chapters previously published in 2006 and 2 to introduce new chapters documenting recent developments in accounting research

Contemporary Issues in Sustainable Finance Mario La Torre, Sabrina Leo, 2025-04-30 This book explores the evolving landscape of sustainable finance across various sectors and delves into critical topics ranging from the integration of Environmental Social and Governance ESG criteria in investment decisions to the transformative potential of blockchain technology In more detail three main perspectives are addressed the issue of materiality and integrating ESG factors in the firm business model the trends in the debt and credit markets and the role of governance and transparency In nine chapters the book covers both a theoretical approach as well as empirical analysis providing essential perspectives for regulators investors practitioners and scholars navigating the complex landscape of sustainable finance

Sustainability Reporting, Ethics, and Strategic Management Strategies for Modern Organizations Oncioiu, Ionica, Căpuşneanu, Sorinel, Topor, Dan Ioan, Constantin, Dana Maria (Oprea), 2020-07-24 Current modern companies which are also the key factors of a global economy are subject to increasing pressures to conduct their business in an environmentally responsible manner due to social and environmental problems Improving long term environmental performance can bring economic benefits to those companies that are

innovative and environmentally sensitive especially by integrating environmental information into their business strategies Considering all the changes sustainability reporting management and financial accounting becomes a powerful information tool for executives managers and employee teams to gain insights and make better decisions Along with concepts such as ethical controlling auditing management and financial accounting reporting provides value with the decision making process All these debates underline the major responsibility of users when configuring accounting and finance models and thereby in modelling business information Sustainability Reporting Ethics and Strategic Management Strategies for Modern Organizations proposes an interdisciplinary perspective and explores various theoretical and practical approaches of ethical standards management accounting and their impact in the 21st century on different areas of activity It contrasts external financial accounting for government regulators and the investment community with internal management accounting for managers to leverage for decision making In addition the book examines the role of management accounting and sustainability reporting from other points of view such as ethical standards corporate social responsibility creative accounting green accounting environmental indicators e accounting KPI lean accounting controlling auditing reporting etc offering a number of new insights into management accounting It is intended for chief financial officers financial controllers business analysts financial planners financial analysts budgeting managers executives managers academicians researchers and students

Eurasian Economic Perspectives Mehmet Huseyin Bilgin,Hakan Danis,Gökhan Karabulut,Giray

Gözgor,2020-02-04 This volume of Eurasian Studies in Business and Economics includes selected papers from the 25th Business and Economics Society EBES Conference held in Berlin Germany in May 2018 While the theoretical and empirical papers presented cover diverse areas of economics and finance from different geographic regions the main focus is on the latest research in the economics of innovation investment and risk management together with regional studies The book also includes studies on law and regulation themes such as economic offences by women formation of contracts via the internet and public tender for residents of communes

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

Contemporary Issues in Accounting Wiley Desktop Edition Registration Card Michaela

Rankin,2012-04-23 **Contemporary Environmental Accounting** Stefan Schaltegger,Roger Burritt,2017-09-08

Contemporary Environmental Accounting Issues Concepts and Practice has been written by two of the world's leading experts in the field in order to provide the most comprehensive and state of the art textbook on environmental accounting yet attempted. The book is suitable for both undergraduate and graduate students and their teachers, professional accountants and corporate and organisational managers. Although no prior knowledge of environmental accounting is necessary to understand the critical issues at stake, academic accountants will also find that the book provides a useful introduction to the topic. The goals of the book are to discuss and illustrate contemporary conceptual approaches to environmental accounting, to make readers aware of crucial controversial topics and to offer practical examples of how the concepts have been applied throughout Europe, North America and Australia. In order to increase the usefulness of the book for relevant courses, each chapter concludes with a set of questions for review. This book is essential reading for all those who are interested in how environmental issues influence accounting. A solutions manual is available on request with the purchase of this book.

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