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Encyclopedia of International Accounting Parmod Chand,2024-06-05 This Encyclopedia presents a comprehensive overview of international accounting Top scholars in the field highlight key issues such as accounting standards sustainability reporting ethical standards corporate governance theories of regulation and international institutions

Geopolitical Risks in Financial Reporting

and Transfer Pricing Anatol Melega,2025-03-04 This book explores the impact of geopolitical changes on financial reporting transfer pricing and foreign investment flows It focuses on how geopolitical instability affects companies in emerging and developing economies highlighting shifts in international reporting and risk management The main objectives are to analyze transformations in the internationalization of business assess the impact of accounting information on investment attraction and evaluate tax policies In the context of a changing geopolitical environment and the rise of economic multipolarity particularly with a focus on BRICS economies the book addresses the strategic adaptations needed in financial reporting and compliance Offering an in depth perspective on the complexity and interconnectedness of today s risks this book is an essential guide for scholars and financial professionals navigating the global economic landscape

Value Creation in Management Accounting and Strategic Management Satoshi Sugahara,Nabyla Daidj,Sumitaka Ushio,2017-10-02 This book explores two combined approaches strategy and accounting from a cross disciplinary perspective in order to improve knowledge of value creation in various contexts Existing studies on this topic have generally adopted a purely account based or strategy oriented approach to address this issue However this book draws upon a number of well defined theoretical and empirical backgrounds and methodologies Since the 1980s many changes have occurred and companies have increasingly focused their strategies on value creation Consequently new strategic directions have emerged especially for managerial accounting Management accounting and alignment with strategy could thus improve performance This book encourages further thought and reflection on these issues which should be pursued in the future as firms face new challenges associated with the acceleration of digital transformation

The European Banking Regulation Handbook, Volume I Christos V. Gortsos,2023-06-10 In two volumes this book covers in a comprehensive internally balanced systematic and detailed way the field of European Union EU banking law and regulation In three parts Volume I offers a brief introduction to the role of banks in the contemporary financial system and the theory of banking regulation a thorough analysis of international financial standards which are contained in the sources of public international banking law and of public international financial law in general a detailed presentation of the gradual evolution and the sources of EU banking law as well as a precise analysis of the law making process and the key institutional aspects of this branch of EU economic law The standards and rules adopted and the institutions created in the aftermath of the 2007 2009 global financial crisis and the subsequent euro area fiscal crisis as well as during the current pandemic crisis are discussed as appropriate A detailed analysis of the substantive aspects of EU banking law will follow in Volume II

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