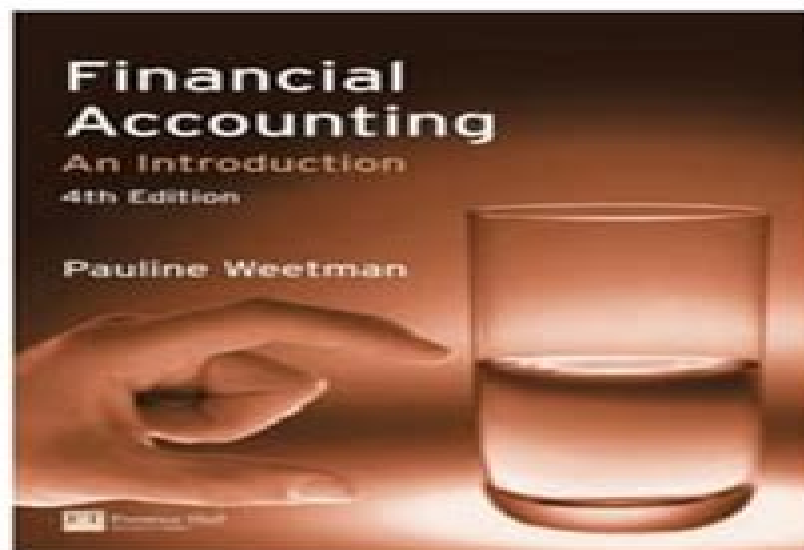


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Capital Structure and Profitability Elmar Puntaier, 2010 The present study aims to investigate to what extent capital structure has an impact on profitability and closely associated factors due to a series of bankruptcies and bail outs within the last twelve months The analysis refers to firms listed in the S P 500 index on January 2004 and evaluates their performance from 2004 to 2008 The results show strong industry specific characteristics for all factors observed i e gearing profitability liquidity investments and dividends In addition findings indicate a negative effect of higher gearing for almost all ten sectors in respect of the core variables analysed Neither the trade off nor the pecking order theory can be confirmed however more support for the former is found Due to the complexity of capital structure choice regulations have very limited effects that require the need for independent non governmental monitoring agencies to improve transparency and have the authority to intervene if managers act at the expense of public interest

Management Tim Hannagan, Roger Bennett, 2007 Managers face increasingly rapid changes in the technology culture and environment in which they work This book analyses the challenges and rewards facing managers in terms of theory and practice in all areas of management

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process from a teaching and learning perspective Hence this book is both timely and likely to have considerable impact in providing guidance for those who teach financial reporting around the world The contents of the book come from authoritative sources and offer something distinctive to complement the existing textbooks which typically focus on the technical aspects of IFRS and their adoption Drawing upon the experiences of those who have sought to introduce IFRS related classroom innovations and the associated student outcomes achieved therefrom the book offers suggestions about how to design and deliver courses dealing with IFRS and catalogues extensive listings of IFRS related teaching resources to support those courses This book was originally published as a special issue of Accounting Education An international journal

Inside Track to Successful Academic Writing Andy Gillett,Angela Hammond,Mary Martala,2013-09-26 Successful Academic Writing guides students through the whole process of academic writing developing their ability to communicate ideas and research fluently and successfully From understanding the task and planning essays or assignments right through to utilising feedback it will ensure students are able to get much more out of the writing process **Business Information**

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