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Modern Regulations and Practices for Social and Environmental Accounting Eugénio, Teresa, Azevedo, Graça, Fialho, Ana, 2022-04-08 There has been an increased interest in social and environmental issues in recent years as more consideration is given to the idea of sustainability and social accounting Social accounting can be considered a straightforward manifestation of corporate enforcement to legitimize explain and justify the organization s activities or an ethically desirable component of any well functioning democracy Social

accounting can also include environmental accounting which is focused on environmental issues Additional study is required to better understand the relevancy of social and environmental accounting in today s modern business world Modern Regulations and Practices for Social and Environmental Accounting discusses social and environmental accounting and considers regulations norms organizational practices and the challenges of education Covering a range of topics such as non financial reporting and corporate social responsibility this reference work is ideal for industry professionals researchers academicians managers practitioners instructors and students Accounting and Auditing Research and Databases Thomas R. Weirich,Natalie Tatiana Churyk,Thomas C. Pearson,2012-08-28 The easy to use do it yourself desk accounting and auditing research database FASB s online GAAP Codification system The convergence of U S GAAP and International Financial Reporting Standards EDGAR filing and research system RIA Checkpoint and CCH Accounting professionals and practitioners need to understand these research databases to reach solutions and achieve maximum results for the organization Highlighting each pertinent database Accounting and Auditing Research Databases shows you how to conduct research using a host of databases including RIA CCH AICPA s Online Library FASB Codification GARS and eIFRS Highlights each specific database Step by step guidance to research resources Explains how to conduct research using databases including AICPA s Online Library FASB Codification and eIFRS Enables you to understand accounting and auditing research to reach solutions Accounting and Auditing Research Databases A Practitioner s Desk Reference focuses on the practical aspects of professional accounting and auditing research with step by step guidance to research resources to provide you with the skills you need to improve within your organization *Teaching IFRS* Richard M.S. Wilson,Ralph W. Adler,2013-09-13 The increasing pace of global conformance towards the adoption of International Financial Reporting Standards IFRS highlights the need for accounting students as well as accounting practitioners to be conversant with IFRS Teaching IFRS offers expert descriptions of and insights into the IFRS convergence 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 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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