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This book offers a panoramic view of the state of management research and practice in Africa. One of its objectives is to recognize current advances in management, applied economics and organizational research in some of the 54 nations that form the continent. The focus will be on new developments across the region with a particular emphasis on the defining cultural and traditional elements and innovations that make African management different.

IFRSs, the standards set by the International Accounting Standards Board (IASB), are complex and sometimes obscure. Understanding their implications and applying them appropriately requires something special; and that is why International GAAP® 2017 is the essential tool for anyone applying, auditing, interpreting, regulating, studying and teaching international financial reporting. It provides expert interpretation and practical guidance for busy professionals, and includes, in every chapter, detailed analysis of how complex financial reporting problems can be resolved appropriately and effectively. The International Financial Reporting Group of Ernst & Young includes financial reporting specialists from throughout the world. Complex technical accounting issues are explained clearly in a practical working context that enables immediate understanding of the point at issue. International GAAP® 2017 is the only globally focused work on IFRSs. It is not constrained by any individual country's legislation or financial reporting regulations, and it ensures an international consistency of approach unavailable elsewhere. It shows how difficult practical issues should be approached in the complex, global world of international financial reporting, where IFRSs have become the accepted financial reporting system in more than 100 countries. This integrated approach provides a unique level of authoritative material for anyone involved in preparing, interpreting or auditing company accounts, for regulators, academic researchers and for all students of accountancy. All aspects of the detailed requirements of IFRS are dealt with on a topic-by-topic basis. Each chapter of International GAAP® 2017 deals with a key area of IFRS and has a common structure for ease of use: an introduction to the background issues; an explanation of relevant principles; a clear exposition of the requirements of IFRS; a discussion of the implications in practice and possible alternative solutions available; worked examples; extracts from real company accounts; a full listing of the required disclosures. "... an important part to play in the process of promoting consistent, comparable and high quality financial reporting under IFRSs ... a book that not only provides an analysis of the requirements of the standards and the principles that they expound, but also presents a unique explanation of how the standards should be interpreted and applied in practice." - the Chairman of Trustees of the IASC Foundation "A standard reference work" - Financial Times "The definitive guide to financial reporting" - The Times

Effective corporate reporting and disclosure are critical in financial markets to promote vigorous competition, optimal performance, and transparency. This book examines whether existing disclosure frameworks in eight countries with the world's most significant securities exchanges achieve these objectives, and then, drawing on extensive empirical findings, identifies the policies and practices that contribute most to improving the overall quality of listed company reporting and communication. Contending that public disclosure of listed company information is an essential precondition to the long-term efficient operation of financial markets, the book provides analysis of such issues and topics as the following: - arguments for and against mandatory disclosure regimes; - key principles of periodic and continuous disclosure regulation; - tensions between direct and indirect investment in financial markets; - assumptions concerning the need to maintain a privileged role for financial intermediaries; - intermediary, analyst, and research incentives; - protection of individual investors; - selective disclosure; - disclosure of bad news; - the role of accounting standards; - public access to company briefings; - long term performance reporting and analysis; and - company reporting developments. A significant portion of the book provides an overview of disclosure regulation and practice in the United States, Canada, Germany, the United Kingdom, Japan, Hong Kong, Australia, and Singapore. A highly informative survey looks at company reports, disclosures, and websites of large listed companies, including Microsoft, Citigroup, Teck Resources, Deutsche Bank, BP, Sony, PetroChina Company, BHP Billiton, and Singapore Telecommunications. The book discusses common disclosure issues that arise across jurisdictions, provides valuable insights on the efficacy of existing disclosure regulation and practice, and highlights the important principles, processes, and practices that underpin best practice company disclosure frameworks. It will be welcomed by company boards and executives and their counsel, as well as by policymakers and scholars in the areas of corporate, securities, banking and financial law, accounting, economics and finance.

The Corporation is a major vehicle of business activity worldwide. It incurs social costs and generates benefits that continually change - hence, whether it still provides a net benefit to society is contestable. Evidence-based observations of the last decade of corporate sagas and the role of accounting and auditing, suggests a serious rethink is needed about how commerce is pursued and, in particular, whether the current corporate form has passed its use-by-date. The authors of this new book - including internationally renowned accounting scholars - argue that the two major governance tools of accounting and auditing require major makeovers. Beginning by analyzing the global sweep of deregulation that corporations experienced since 2000, the authors go on to discuss the various scandals and crises that characterized the subsequent period, culminating in yet more calls for further deregulation. Having thoroughly assessed the status quo, they provide a series of urgent recommendations for reforms designed to bring the corporation back to the real world and restore its purpose. This book will be of great interest to students and academics across accounting, business, law and finance, especially more advanced students at undergraduate and postgraduate level.

The Routledge Companion to the Professions and Professionalism is a state-of-the-art reference work which maps out the current developments and debates around the

sociology of the professions, and how they relate to management and organizations. Supported by an international contributor team specializing in the disciplines of organizational studies and sociology, the collection provides extensive coverage of this field of research. It brings together the core concepts and issues, and has chapters on all the key aspects of professions in both the public and private sectors, including issues of governance and regulation. The volume closes with a set of international case studies which provide valuable practical insights into the subject. This Companion will be an indispensable reference source for students, scholars and educators within the social sciences, especially within management, organizational studies and sociology. It will also be highly relevant for those working and studying in the area of professional education.

Global edition 16 International GAAP® 2021 International GAAP® 2021 is a detailed guide to interpreting and implementing International Financial Reporting Standards (IFRS). By setting IFRS in a relevant business context, it provides insights on how complex practical issues should be resolved in the real world of global financial reporting. This book is an essential tool for anyone applying, auditing, interpreting, regulating, studying or teaching IFRS. Written by EY financial reporting professionals from around the world, this three-volume guide to reporting under IFRS provides a global perspective on the application of IFRS. The book explains complex technical accounting issues clearly by setting IFRS in a practical context with numerous worked examples and hundreds of illustrations from the published financial reports of major listed companies from around the world. The 2021 edition of International GAAP® has been fully revised and updated in order to: Provide expanded discussion and practical illustrations on the many implementation issues arising as entities continue to apply IFRS 16 (Leases), including those related to recent rent concessions and the associated narrow scope amendment issued by the International Accounting Standards Board (IASB). Include an updated chapter on the new insurance contracts standard IFRS 17 (Insurance Contracts), which reflects the IASB's recently issued Amendments to IFRS 17, resulting in a number of significant changes as well as many other editorial alterations. The chapter also discusses implementation issues and explores other matters arising as insurers prepare for the adoption of the standard. Continue to investigate the many application issues arising as entities apply IFRS 9 (Financial Instruments) and IFRS 15 (Revenue from Contracts with Customers). Discuss the IASB's amendments to IFRS 9 and related standards to address the effects of the Interbank Offered Rates (IBOR) reform on financial reporting. Illustrate the application of IFRS to the accounting for natural disasters highlighted by the accounting issues related to the recent coronavirus pandemic. Discuss the new agenda decisions issued by the IFRS Interpretations Committee since the preparation of the 2020 edition. Address the amendments to standards and the many other initiatives that are currently being discussed by the IASB and the potential consequential changes to accounting requirements. Provide further insight on the many issues relating to the practical application of IFRS, based on the extensive experience of the book's authors in dealing with current issues. EY | Assurance | Tax | Strategy and Transactions | Consulting About EY EY is a global leader in assurance, tax, strategy, transaction and consulting services. The insights and quality services we deliver help build trust and confidence in the capital markets and in economies the world over. We develop outstanding leaders who team to deliver on our promises to all of our stakeholders. In so doing, we play a critical role in building a better working world for our people, for our clients and for our communities. EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. Information about how EY collects and uses personal data and a description of the rights individuals have under data protection legislation are available via [ey.com/privacy](https://www.ey.com/privacy). For more information about our organization, please visit [ey.com](https://www.ey.com).

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. For thirty years, the British economy has repeated the same old experiment of subjecting everything to competition and market because that is what works in the imagination of central government. This book demonstrates the repeated failure of that experiment by detailed examination of three sectors: broadband, food supply and retail banking. The book argues for a new experiment in social licensing whereby the right to trade in foundational activities would be dependent on the discharge of social obligations in the form of sourcing, training and living wages. Written by a team of researchers and policy advocates based at the Centre for Research on Socio Cultural Change, this book combines rigour and readability, and will be relevant to practitioners, policy makers, academics and engaged citizens.

The repercussions of the 2007–2008 financial crisis have acted as an impetus to improve the quality and availability of statistical information. One such initiative addresses the importance of compiling a complete accounting of a nation's wealth, and especially the wealth of households. This is ...

In *The Shifts and the Shocks*, Martin Wolf - one of the world's most influential economic commentators and author of *Why Globalization Works* - presents his controversial and highly original analysis of the economic course of the last seven years There have been many books that have sought to explain the causes and courses of the financial and economic crisis which began in 2007-8. *The Shifts and the Shocks* is not another detailed history of the crisis, but the most persuasive and complete account yet published of what the crisis should teach us about modern economies and economics. The book identifies the origin of the crisis in the complex interaction between globalization, hugely destabilizing global imbalances and our dangerously fragile financial system. In the eurozone, these sources of instability were multiplied by the tragically defective architecture of the monetary union. It also shows how much of the orthodoxy that

shaped monetary and financial policy before the crisis occurred was complacent and wrong. In doing so, it mercilessly reveals the failures of the financial, political and intellectual elites who ran the system. The book also examines what has been done to reform the financial and monetary systems since the worst of the crisis passed. 'Are we now on a sustainable course?' Wolf asks. 'The answer is no.' He explains with great clarity why 'further crises seem certain' and why the management of the eurozone in particular 'guarantees a huge political crisis at some point in the future.' Wolf provides far more ambitious and comprehensive plans for reform than any currently being implemented. Written with all the intellectual command and trenchant judgement that have made Martin Wolf one of the world's most influential economic commentators, *The Shifts and the Shocks* matches impressive analysis with no-holds-barred criticism and persuasive prescription for a more stable future. It is a book no-one with an interest in global affairs will want to neglect. MARTIN WOLF is Associate Editor and Chief Economics Commentator at the Financial Times, London. He is the recipient of many awards for financial journalism, for which he was also made a CBE in 2000. His previous books include *Why Globalization Works* and *Fixing Global Finance*. "We have been inundated with books about the 'financial' aspects of the crisis. There have also been many books about specific institutions or memoirs by retired policy-makers. We need something different. There are two dimensions of the crisis that have received surprisingly little treatment. One is the link between developments in the macro-economy and the behaviour of the financial sector. The other is the global dimension of the crisis. Both these lie at the heart of Martin Wolf's analysis of the causes of the crisis and of his proposals to reduce the risk of another crisis. For these two reasons this is an important book that will be influential. Most important of all, it is in my view the right analysis and remedy" Mervyn King "To think straight about the causes and solutions of the financial crisis we must reject orthodox assumptions that more finance and global financial integration are limitlessly beneficial. *The Shifts and the Shocks* does just that, providing an intellectually sparkling and vital account of why the crisis occurred, and of the radical reforms needed if we are to avoid a future repeat" Adair Turner "Martin Wolf is unsurpassed in the world of economic journalists. His superb book may be the best of all those spawned by the Great Recession. It is analytical and rigorous without ever succumbing to fatalism or complacency" Lawrence Summers

This volume presents studies from expert contributors exploring topics such as: corporate tax planning, tax-related accounting misstatements and uncertain tax positions, financial statement readability, the tax effects of a major pension scheme change, and non-professional investor and taxpayer judgments and perceptions.

This volume deals with the very novel issue of cyber laundering. The book investigates the problem of cyber laundering legally and sets out why it is of a grave legal concern locally and internationally. The book looks at the current state of laws and how they do not fully come to grips with the problem. As a growing practice in these modern times, and manifesting through technological innovations, cyber laundering is the birth child of money laundering and cybercrime. It concerns how the internet is used for 'washing' illicit proceeds of crime. In addition to exploring the meaning and ambits of the problem with concrete real-life examples, more importantly, a substantial part of the work innovates ways in which the dilemma can be curbed legally.

This volume delves into a very grey area of law, daring a yet unthreaded territory and scouring undiscovered paths where money laundering, cybercrime, information technology and international law converge. In addition to unearthing such complexity, the hallmark of this book is in the innovative solutions and dynamic remedies it postulates.

The IMF's principal statistical publication, *International Financial Statistics (IFS) Online*, is the standard source of international statistics on all aspects of international and domestic finance. For most countries, IFS Online reports data on balance of payments, international investment position, international liquidity, monetary and financial statistics, exchange rates, interest rates, prices, production, government accounts, national accounts, and population. Updated monthly.

This second edition of *How's Life?* provides an update on the most important aspects that shape people's lives and well-being: income, jobs, housing, health, work-life balance, education, social connections, civic engagement and governance, environment, personal security and subjective well-being.

This book offers holistic, economic analysis of the on-going regulatory reform in the European banking industry. The author addresses the main opportunities and pitfalls related to post-crisis financial regulation, and investigates whether the proposed solutions provide an appropriate response to the problems within the EU's ailing banking sector. The author gives particular focus to the implementation of Basel III, the introduction of the Banking Union, the inclusion of bank governance elements into regulatory frameworks, and the country-specific aspects of regulation at a national level. The discussion builds upon existing literature in the field and takes a novel approach in its examination of banking regulations, their endogeneity and their interactions with bank governance. The book also analyses banking regulation in the EU within theoretical frameworks, as well as by means of empirical exercises. Insights into the theory and practical aspects of banking regulation make this book a valuable read for academics, researchers, students and practitioners alike.

Strategic Management is a core strategy textbook, covering all the major topics particularly from a global perspective. It delivers comprehensive coverage of the subject in an easy-to-read style with extensive examples and a range of free support material that will help you learn actively and effectively. This eighth edition of *Strategic Management* builds on proven strengths ... · over 70 short case studies to provide easily accessible illustrations of strategy in practice and additional cases available online to provide more in-depth examples of recent strategic decisions involving Sony, Apple and industry sectors · a continuous contrast between prescriptive and emergent views of strategy to highlight the key debates within the discipline · emphasis on practice throughout with features to help you turn theory into practice · major international strategy cases from Europe, Africa, China, India, Middle East and the Americas · clear exploration of the key concepts · comprehensive, logical structure to guide you through this complex subject · Specialist chapters on public/third sector strategy, green strategy and sustainability, entrepreneurial strategy and international and global strategy New for the eighth edition: - Dynamic capabilities and resource renewal explored in a revised and updated chapter - Emergent strategy completely revised in two new chapters, one focusing on innovation, and technology and the other exploring knowledge and learning - New material on innovation and strategy in uncertain environments - Case studies from large and small organisations from Google, Spotify and Cadbury to Snapchat, Uber and green energy companies with 14 new cases and many cases updated This new edition also includes a wealth of free, online, open-access learning resources. Use these materials to enhance and test your knowledge to improve your grades. Online resources include web based cases with indicative answers, chapter based support material, long cases and multiple-choice questions. Richard Lynch is Emeritus Professor of Strategic Management at Middlesex University, London. He is an active researcher, lecturer and consultant, particularly in the area of global strategy and sustainable strategy.

The essential guide to practical IFRS implementation, updated for 2018 International GAAP 2018 is the definitive reference for IFRS application around the world. Written by the expert practitioners at Ernst & Young, this invaluable resource provides both interpretation and practical implementation guidance for anyone applying, auditing, interpreting, regulating, studying, or teaching IFRS. Specific instruction written from a global perspective provides clarity on complex issues, and coverage of the latest changes ensures that you will apply the most current standards appropriately and effectively. Worked examples provide answers at a glance, and hundreds of illustrations from major companies' financial reports demonstrate IFRS implementation and bring technical concepts to life. Countries around the world have adopted the International Financial Reporting Standards (IFRS), and in the US, foreign private issuers are allowed to report under IFRS without reconciling to US GAAP. This book provides the essential information practitioners need to correctly understand and apply these standards, using a clear, consistent approach to resolving global financial reporting issues under IFRS in real-world scenarios. Updated and expanded for 2018, this new edition allows you to: Get up to date on the newest amendments and interpretations issued in the past year Examine implementation issues caused by widespread adoption of IFRS 9, IFRS 15, and the upcoming adoption of IFRS 16 in 2019 Understand the new insurance contract standard IFRS 17, which solves the comparison problem of IFRS 4 Gain clarity and insight on practical matters involved with IFRS implementation This three-volume set provides the depth and breadth of coverage necessary, with financial instruments covered separately for greater ease of navigation. As the world's most comprehensive reference for IFRS implementation, International GAAP 2018 is the resource no practitioner, regulator, student, or researcher should be without. For further information on the various digital versions which are available for this material please visit www.wileyigaap.com

Business Ethics will equip students with the strategies necessary to analyse and improve the broad scope of business ethics today.

This book details how quantification can serve both as evidence and as an instrument of government, whether when dealing with statistics on employment, occupational health and economic governance, or when developing public management or target-driven policies. In the process, it presents a thought-provoking homage to Alain Desrosières, who pioneered ways to study large numbers and the politics underlying them. It opens with a summary of Desrosières's contributions to the field in which several generations of researchers detail how this statistician and historian profoundly influenced them. This tribute, based on personal testimonies, bears witness to the vitality of the school of thought and analytical framework Desrosières initiated. Next, a collection of essays explores the statistical argument in the neoliberal era, examining issues such as counting the homeless in Europe, measuring the performance of public services, and quantifying the effects of public action on the unemployed in France. The third part details the uses of quantification. It reveals that although statistics are frequently used to the advantage of those in power, they can also play a vital role in challenging and resisting both the conventions underlying the measurements as well as the measurements themselves. Featuring the work of economists, historians, political scientists, sociologists, and statisticians, this title provides readers with a thoughtful look at an influential figure in the history of statistics. It also shows how statistics are used to direct public policy, the degree of conflict that is possible in their production, and the disputes that can develop around their uses.

Cape Town, South Africa, 9 Sept. 2015 - 10 Sept. 2015. Theme: 'Creating futures: Sustainable economies?', Purpose: To share continuous and collaborative research outputs that review existing strategies and to propose mechanisms for the likely achievement of a sustainable economy that is unique but inclusive to different entities in the world. Target audience: This year's 7th International Conference on Business and Finance (ICBF) continues its tradition of being the premier forum for presentation of research results and experience reports on contemporary issues of finance, accounting, entrepreneurship, business innovation, big data, e-Government, public management, development economics and information systems, including models, systems, applications, and theory. Editorial Policy: All papers were refereed by a double blind reviewing process in line with the South African, Department of Higher Education Training (DHET) refereeing standards. Papers were reviewed according to the following criteria: relevance to conference themes, relevance to audience, contribution to scholarship, standard of writing, originality and critical analysis.

The role of museums in enhancing well-being and improving health through social intervention is one of the foremost topics of importance in the museums sector today. With an aging population and emerging policies on the social responsibilities of museums, the sector is facing an unprecedented challenge in how to develop services to meet the needs of its communities in a more holistic and inclusive way. This book sets the scene for the future of museums where the health and well-being of communities is top of the agenda. The authors draw together existing research and best practice in the area of museum interventions in health and social care and offer a detailed overview of the multifarious outcomes of such interactions, including benefits and challenges. This timely book will be essential reading for museum professionals, particularly those involved in access and education, students of museums and heritage studies, as well as practitioners of arts in health, art therapists, care and community workers.

Better analysis for more accurate international financial valuation International Financial Statement Analysis provides the most up-to-date detail for the successful assessment of company performance and financial position regardless of country of origin. The seasoned experts at the CFA Institute offer readers a rich, clear reference, covering all aspects from financial reporting mechanics and standards to understanding income and balance sheets. Comprehensive guidance toward effective analysis techniques helps readers make real-world use of the knowledge presented, with this new third edition containing the most current standards and methods for the post-crisis world. Coverage includes the complete statement analysis process, plus information on income tax accounting, employee compensation, and the impact of foreign exchange rates on the statements of multinational corporations. Financial statement analysis gives investment professionals important insights into the true financial condition of a company. With it, realistic valuations can be made for investment, lending, or merger and acquisition purposes. The process is becoming increasingly complex, but this book helps readers deal with the practical challenges that arise at the international level. Understand the accounting mechanics behind financial reporting Discover the differences between statements from around the world Learn how each financial statement element affects securities valuation Master analysis for clues into operations and risk characteristics Amid an uncertain global economic climate, in today's volatile international markets, the ability to effectively evaluate financial statements is a critical skill. Standards and conditions are continuously evolving, and investment professionals need a strong, up-to-date resource for the latest rules and best practices. International Financial Statement Analysis provides this and more, with clarity and expert advice.

IFRSs, the standards set by the International Accounting Standards Board (IASB), are complex and sometimes obscure. Understanding their implications and applying them appropriately requires something special; and that is why International GAAP 2016 is the essential tool for anyone applying, auditing, interpreting, regulating, studying and teaching international financial reporting. It provides expert

interpretation and practical guidance for busy professionals, and includes, in every chapter, detailed analysis of how complex financial reporting problems can be resolved appropriately and effectively. The International Financial Reporting Group of Ernst & Young includes financial reporting specialists from throughout the world. Complex technical accounting issues are explained clearly in a practical working context that enables immediate understanding of the point at issue. International GAAP 2016 is the only globally focused work on IFRSs. It is not constrained by any individual country's legislation or financial reporting regulations, and it ensures an international consistency of approach unavailable elsewhere. It shows how difficult practical issues should be approached in the complex, global world of international financial reporting, where IFRSs have become the accepted financial reporting system in more than 100 countries. This integrated approach provides a unique level of authoritative material for anyone involved in preparing, interpreting or auditing company accounts, for regulators, academic researchers and for all students of accountancy. All aspects of the detailed requirements of IFRS are dealt with on a topic-by-topic basis. Each chapter of International GAAP 2016 deals with a key area of IFRS and has a common structure for ease of use:

- An introduction to the background issues
- An explanation of relevant principles
- A clear exposition of the requirements of IFRS
- A discussion of the implications in practice and possible alternative solutions available
- Worked examples
- Extracts from real company accounts
- A full listing of the required disclosures

The Global Financial Crisis has re-ordered how the EU intervenes in the EU financial market, both with respect to regulation and with respect to supervision. After 5 years of a behemoth reform agenda, the new landscape is now clear. Rule-making power has decisively moved to the EU and radical reforms have been made to the organization of supervision. EU Securities and Financial Markets Regulation provides the first comprehensive, critical, and contextual account of the vast new rule-book which now applies to the EU financial market in the aftermath of the seismic reforms which have followed the financial crisis. Topics covered in-depth include the AIFMD, EMIR, the Short Selling Regulation, the new market abuse and transparency regimes, the rating agency regime, the UCITS IV-VI reforms, and MiFID II/MiFIR; the analysis is wide-reaching, extending to secondary legislation and relevant soft law. The book also examines the far-reaching institutional changes which have followed and considers in detail the role and impact of the European Securities and Markets Authority and the potential impact of the Single Supervisory Mechanism for euro area banks on the supervision of the EU financial market. EU Securities and Financial Markets Regulation is the third edition of the highly successful and authoritative monograph first published as EC Securities Regulation. Almost entirely recast and re-written from the 2008 second edition to reflect the changes wrought by the Global Financial Crisis, it adopts the in-depth contextual and analytical approach of earlier editions and so considers the market, political, international, institutional, and constitutional context of the new regulatory and supervisory regime, and the underlying forces which have (and will continue to) shape it.

International GAAP® 2019 is a comprehensive guide to interpreting and implementing International Financial Reporting Standards (IFRS), setting IFRS in a relevant business context and providing insights into how complex practical issues should be resolved in the real world of global financial reporting. This book is an essential tool for anyone applying, auditing, interpreting, regulating, studying or teaching IFRS. Written by EY's financial reporting professionals from around the world, this three-volume guide to reporting under IFRS provides a global perspective on the application of IFRS. Complex technical accounting issues are explained clearly and IFRS is set in a practical context with numerous worked examples and hundreds of illustrations from the published financial reports of major listed companies from around the world. The 2019 edition of International GAAP® has been fully revised and updated in order to:

- Continue to investigate the many implementation issues arising as entities adopt IFRS 9 (Financial Instruments) and IFRS 15 (Revenue from Contracts with Customers).
- Explore the complex implementation issues arising as entities adopt, in 2019, IFRS 16 (Leases).
- Include an updated chapter on the new insurance contracts standard IFRS 17 (Insurance Contracts), which reflects the recent discussions of the IASB's Transition Resource Group on implementation issues raised, proposed narrow-scope amendments to IFRS 17 intended by the IASB, and also explores other matters arising as users prepare for the adoption of this standard.
- Include an amended chapter on the revised Conceptual Framework, which was published in March 2018. The changes to the Conceptual Framework may affect the application of IFRS in situations where no standard applies to a particular transaction or event.
- Address amended standards and new interpretations issued since the preparation of the 2018 edition.
- Explain the many other initiatives that are currently being discussed by the IASB and by the IFRS Interpretations Committee and the potential consequential changes to accounting requirements.
- Provide insight on the many issues relating to the practical application of IFRS, based on the extensive experience of the book's authors in dealing with current issues.

This book examines recent developments in Latin American biofuel production. Taking "sustainable development" as a central theme, each chapter considers one country in the region and explores how biofuel production is evolving given concerns about food sovereignty, trade and other social issues. Environmental conservation, as well as an increasingly complex and globalized economic structure, is also taken into account. The contributions to this volume critically explore the ways in which biofuel production in Latin America impact social, economic and environmental systems: the so-called "three pillars of sustainability". Numerous stakeholders, drawn from government, industry, civil society and academia have attempted to define "Sustainable Development" in the context of biofuel production and to operationalize it through a series of principles, criteria, and highly specific indicators. Nevertheless, it remains a fluid and contested concept with deep political and social ramifications, which each chapter explores in detail.

Entertaining, provocative, lively, well-written text, which is must read for people who are passionate to drive change in health care.

- Well-researched book on health care reforms that captures wealth of insights, serving as comprehensive source of up-to-date information and facts
- Offers interesting insights into the health of India's population and makes a passionate appeal for political priority to be given to universal health coverage and for an upstream pre-emptive approach to health
- Contains thought provoking ideas and reform proposals, which are of global relevance
- Must read for everyone interested in the Health Care System of India

International GAAP 2020 is a comprehensive guide to interpreting and implementing International Financial Reporting Standards (IFRS), setting IFRS in a relevant business context, and providing insights into how complex practical issues should be resolved in the real world of global financial reporting. This book is an essential tool for anyone applying, auditing, interpreting, regulating, studying, or teaching IFRS. Written by financial reporting professionals from around the world, this guide to reporting under IFRS provides a global perspective, clearly explaining complex technical accounting issues and setting IFRS in a practical context. Numerous worked examples and hundreds of illustrations from the published financial reports of major listed companies from around the world are included. The 2020 edition has been fully revised and updated with information on the latest IFRS changes and current issues.

The perception of Central Asia and its place in the world has come to be shaped by its large oil and gas reserves. Literature on energy in the region has thus largely focused on related geopolitical issues and national policies. However, little is known about citizens' needs within this broader context of commodities that connect the energy networks of China, Russia and the West. This multidisciplinary special issue brings together anthropologists, economists, geographers and political scientists to examine the role of all forms of energy (here: oil, gas, hydropower and solar power) and their products (especially electricity) in people's daily lives throughout Central Asia and the Caucasus. The papers in

this issue ask how energy is understood as an everyday resource, as a necessity and a source of opportunity, a challenge or even as an indicator of exclusionary practices. We enquire into the role and views of energy sector workers, rural consumers and urban communities, and their experiences of energy companies' and national policies. We further examine the legacy of Soviet and more recent domestic energy policies, the environmental impact of energy use as well as the political impact of citizens' energy grievances.

This book was published as a special issue of Central Asian Survey.

This book discusses the tasks and functions of corporate governance in the light of current challenges and the dynamics that arise from a broader approach to company management and the integration of corporate governance with corporate social responsibility (CSR) and sustainability. Addressing the corporate governance shortcomings that are believed to have contributed to the recent financial crisis, it explores the interplay between corporate governance and CSR, and includes examples of company practice to show how such changes affect the practices of shareholders, boards of directors and regulators. In particular, the book examines shareholders' activities, their different investment strategies, specific reporting expectations and the submission of proposals to the annual meeting. Further, for boards of directors it explores the need to revise their tasks with respect to the criteria for executive appointments, their corporate strategy, performance measures and diversity recommendations, while for directors it provides recommendations to reconsider the structure of executive pay and performance incentives. Lastly, for regulators the book investigates the need to introduce new laws addressing, for instance, the need for integrated reporting, limiting the voice of short term oriented shareholders and providing guidelines for executive compensation.

Published annually since 1985, the Handbook series provides a compendium of thorough and integrative literature reviews on a diverse array of topics of interest to the higher education scholarly and policy communities. Each chapter provides a comprehensive review of research findings on a selected topic critiques the research literature in terms of its conceptual and methodological rigor and sets forth an agenda for future research intended to advance knowledge on the chosen topic. The Handbook focuses on a comprehensive set of central areas of study in higher education that encompasses the salient dimensions of scholarly and policy inquiries undertaken in the international higher education community. Each annual volume contains chapters on such diverse topics as research on college students and faculty, organization and administration, curriculum and instruction, policy, diversity issues, economics and finance, history and philosophy, community colleges, advances in research methodology and more. The series is fortunate to have attracted annual contributions from distinguished scholars throughout the world.

The management and balancing of social, environmental and economic sustainability is one of the most complex and urgent challenges facing both private and public sector organizations today; with these challenges of sustainability posing many risks to, and many opportunities for, advancing the aims and performance of organizations. Accounting and accountability processes and practices provide key tools to help organizations to more effectively identify and manage the risks and opportunities of sustainability. Popular features from the first edition are retained, whilst recent developments in theory and practice are accounted for. New substantive chapters on water resource accounting, carbon accounting, and decision making have been introduced and the book continues to benefit from a host of expert contributors from around the world, including Jesse Dillard, Rob Gray, Craig Deegan. This comprehensive and authoritative textbook will continue to be a key resource for students of accounting and sustainability, as well as being a vital tool for researchers.

Since 2000, there has been an ideologically driven experiment carried out in the UK to change the postal service provided by Royal Mail, to one beholden to the mantra of competition, profit and privatisation. This is the story of those in the frontline of change.

"A book which examines how government - which is to say, all of us, acting collectively - can make our country healthier, wealthier and happier, if we put government to useful work in those areas where it most productively complements our private markets"--

The author identifies and explains the critical components and functions of the systems for the holding of rights in accounts with intermediaries, identifying underlying principles that should be embodied in modern legislation underpinning the law of a

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