

Accounting Edinburgh Business School

This exciting book is one of the first textbooks in this fast growing field. Contributed to, and edited by an impressive array of internationally renowned authorities, it draws on real life examples and case studies.

The focus of the global economy has increasingly shifted toward China and emerging countries. However, despite their high growth prospects, emerging economies often lack the sound capital market and corporate governance systems necessary to promote the efficient allocation of financial resources to maintain the confidence of capital providers. As China becomes more prominent economically, the development of its capital market becomes an increasingly important issue. This book presents some of the latest academic research on China's capital markets, demonstrating some of the major issues currently being faced.

Preeminent researchers in the field examine key topics such as the performance of commercial banks, dividends and ownership, financial constraints and firm performance, the role of political networks, stock price decomposition, stock return predictability, and the role of media coverage. In this book, the authors use the country's institutional background to offer useful insight into policy implications for the development of China as well as other emerging economies.

This open access Pivot demonstrates how a variety of technologies act as innovation catalysts within the banking and financial services sector. Traditional banks and financial services are under increasing competition from global IT companies such as Google, Apple, Amazon and PayPal whilst facing pressure from investors to reduce costs, increase agility and improve customer retention. Technologies such as blockchain, cloud computing, mobile technologies, big data analytics and social media therefore have perhaps more potential in this industry and area of business than any other. This book defines a fintech ecosystem for the 21st century, providing a state-of-the-art review of current literature, suggesting avenues for new research and offering perspectives from business, technology and industry.

To mark the 20th Anniversary of *Voluntas: International Journal of Voluntary and Nonprofit Organizations* the editor has compiled a comprehensive overview of contemporary debates in third sector scholarship, comprised of all original research by leaders in the field. The volume will offer a critical review of the central and innovative themes that have come to form the core of third sector debate and research with an international focus. The first global compendium of third sector research, this volume provides a international, multi-disciplinary, and state-of-the-art overview of the field. The contributions not only examine and review the existing scholarship, but introduce new perspectives and thinking on the third sector—especially in terms of future implications around the world. Topics covered include: -History and Development of the Field -New Trends in Volunteering and Philanthropy -Volunteering and Participation in Developing Countries -Leadership and Governance -Corporate Responsibility -Social Capital -Global Civil Society This seminal volume provides a broad and comprehensive look at the field of Third Sector Research, of primary interest to researchers in political science, sociology, development studies, and nonprofit leadership programs.

Companies and destinations in the tourism sector are confronted with increasing managerial challenges and have to deal with a

competitive, turbulent, and fast-changing environment. The understanding that both tourism companies and destinations endowed with the best assets (natural and cultural) cannot survive the escalating international competition without good managerial practices, has provided significant momentum for the development of the disciplinary field of tourism management in the last three decades. This volume recognizes the relevance of travel, tourism, and tourism activities as major economic drivers in the contemporary global economy, with a specific focus on performance, strategies, and sustainability. It is the collective intellectual effort of a number of international scholars, who cultivate original research on tourism management from a variety of theoretical perspectives. Together, they outline the importance for tourism companies and destinations to achieve and maintain a sustained competitive advantage by embracing sustainability and a Triple Bottom Line (TBL) approach to performance.

Managing and organizing are now central phenomena in contemporary societies. It is essential they are studied from a variety of perspectives, and with equal attention paid to their past, their present, and their future. This book collects opinions of the trailblazing scholars concerning the most important research topics, essential for study in the next 15–20 years. The opinions concern both traditional functions, such as accounting and marketing, personnel management and strategy, technology and communication, but also new challenges, such as diversity, equality, waste and cultural encounters. The collection is intended to be inspiration for young scholars and an invitation to a dialogue with practitioners.

Over the past two decades, there has been a shift of paradigm in public administration and public sector accounting around the world with the increasing emphasis on outcomes as opposed to inputs and outputs focus. Understanding of how government departments and agencies develop and implement outcomes-based approaches to their services and programs to strengthen public accountability, financial scrutiny and good governance worldwide is limited. Covering a selection of international practices on outcomes-based approaches to government departments, agencies and public higher educational institutions in developed economies, this comprehensive compilation provides an essential reading in the public sector accounting, accountability and performance management field. The contributions are grouped into three jurisdictions: Australasia, UK and Europe, and North America. It incorporates outcomes-based practices in public services from advanced economies and will be of significant interest to global public sector regulators, consultants, researchers, and academic communities as well as academic researchers in public administration and development studies fields. The insights offered by a country-specific practice will also be useful to governments in other countries implementing similar systems and practices and facing similar socio-political environments. This book will also help to gain an understanding of the issues of government accountability from a management point of view as well as from a socio-political point of view.

When originally published in 1994 this volume was the first international review of accounting theory to focus on the contributions of its leading thinkers. Very few attempts had been made, in the accounting literature, to assess the contribution of the theorists who have had such an important influence on the direction of research and practice. Written by experts the studies in this volume provide a unique guide to the development of accounting theory and practice in regions as diverse as the USA, Japan and Europe.

Considerable effort has been made over the last ten years by such institutions as the EU, OECD, UNO and the IASC towards the harmonisation of accounting standards. It is recognised though that uniformity and true compatibility of financial instruments cannot be achieved while accounting operates in individual national economic and legal environments. A knowledge of national accounting standards and practice continues to be indispensable for the analysis of financial statements. Transnational Accounting is a unique comparative study of accounting standards of fourteen major economic powers, plus the regimes of the IASC and EU. Each chapter is standardised for easy comparison and written by a recognised expert in his or her country. The Editor, The Late Dieter Ordelheide, was Professor of Business Economics at the Johann Wolfgang Goethe-Universität, Frankfurt am Main. This groundbreaking work enables the reader to develop a thorough practical understanding of national accounting practices and be fully at home with financial statements in an international context. Each volume includes a detailed reference matrix listing approximately 100 key accounting subjects and their treatment across all regulatory and accounting regimes.

A holistic approach to managing physical assets has become a top priority for organizations both in the public and private sectors. For years to come considerable amount of funds is being committed to invest in physical assets and asset management practitioners are honing their skills to be part of the huge undertaking. But there is one key oversight: how will organizations cope with the implementation of a holistic physical asset management approach? In many organizations there exists a lack of collaboration and alignment to achieve organizational strategic goals. Why? Organizational silos, the very silos that must be major contributors for the successful implementation of the holistic physical asset management approach. Physical Asset Management — An Organizational Challenge explores how the physical asset management philosophy fits within an organization, details the challenges it faces, and reviews the different functional areas dealing with physical assets. Existing gaps and overlaps are uncovered, exposing those that hinder collaboration and alignment. Written with asset management practitioners in mind, as well as everyone involved with physical assets, Physical Asset Management-An Organizational Challenge and its case studies will aid organizations to be better prepared when they embark on the journey of holistic physical asset management.

The severe consequences of the global financial crisis 2008-2009 and numerous accounting frauds and financial scandals over the last fifteen years have led to calls for more ethical and responsible actions in all economic activities including consumption, investing, governance and regulation. Despite the fact that ethics in business and corporate social responsibility rules have been adopted in various countries, more efforts have to be devoted to motivate and empower more actors to integrate ethical behavior and rules in making business and managerial decisions. The Research Handbook of Finance and Sustainability will provide the readers but particularly investors, managers, and policymakers with comprehensive coverage of the issues at the crossroads of finance, ethics and sustainable development as well as proposed solutions, while focusing on three different levels: corporations, investment funds, and financial markets.

This book provides rare, insider accounts of the academic research process, revealing the human stories and lived experiences behind research projects; the joys and mistakes of a wide range of international researchers principally from the fields of

accounting and finance, but also from related fields in management, economics and the social studies of science.

This book focuses on Integrated Reporting as a contemporary social and managerial innovation where a number of initiatives, organizations and individuals began to converge in response to the need for a consistent, collaborative and internationally accepted approach to redesign corporate reporting. Integrated Reporting is a process that results in communication of the annual “integrated report” which describes value creation over time. An integrated report is a concise communication about how an organization’s strategy, governance, performance and prospects lead to the creation of value over the short, medium and long term. This book offers a fresh perspective with expert contributions focusing on both the theoretical underpinnings and the practical challenges for the future of corporate reporting.

The Routledge Companion to Accounting History shows how the seemingly innocuous practice of accounting has pervaded human existence in fascinating ways at numerous times and places; from ancient civilisations to the modern day, and from the personal to the political. Placing the history of accounting in context with other fields of study, the collection gives invaluable insights to subjects such as the rise of capitalism, the control of labour, gender and family relationships, racial exploitation, the functioning of the state, and the pursuit of military conflict. An engaging and comprehensive overview also examining geographical differences, this Companion is split into key sections, which explore: changing technologies used to represent financial and other data historical development of accounting theory and practice accounting institutions and those who perform accounting accountancy and the economy accounting, society, and culture the role of accounting in the government, protection and financing of states including chapters on the important role played by accountancy in religious organizations, a review of how the discipline is portrayed in fine art and popular culture, and analysis of sharp practice and corporate scandals. The Routledge Companion to Accounting History has a breadth of coverage that is unmatched in this growing area of study. Bringing together leading writers in the field, this is an essential reference work for any student of accounting, business and management, and history.

Based on a study covering a one-year financial reporting cycle at a commercial subsidiary of a well-known scientific research organization, *Inside Accounting* examines how accountants and non-accounting managers construct their company's earnings. Addressing issues in both internal management accounting, such as budgeting, performance evaluation, and control, as well as external financial accounting, such as book keeping, monthly/year end accounts and auditing, David Leung focuses on how people classify transactions, make professional judgments and use computer software for accounting, and prepare for and facilitate the auditing process. He also looks at accountancy training and the impact of people's affiliations to the accounting profession or other professions on their accounting and on their perceptions of financial statements. Other contingent or contextual factors that influence the choice of accounting method, such as time pressure, reward structures, management authority and institutions are also considered. David Leung's research employs an innovative blend of theory and practice that redresses the imbalance between ethnographic studies of financial accounting, and management accounting and helps close the gap between the academic curriculum and the experiences of practitioners. His research leads the author to conclude that no act of accounting

classification is ever indefeasibly correct; that the accounting community's institutions and authority are central to the accounting process and to the 'truth and fairness' of accounting numbers; that accounting training involves extensive use of learning by doing; and that both accountants and non-accounting managers have goals and interests that often result in no better than 'good enough' accounting. This book will appeal to accounting and finance professionals and academics in finance, as well as to sociologists and academic researchers interested in research methods and science studies.

With business schools becoming increasingly market-driven, questionable trends have emerged, such as the conflation of academic and corporate management, and the notion that academics and students are market players, who respond rationally to market signals. Using individual studies from leading scholars in a variety of disciplines and countries, this book identifies the global pressures behind these trends. It focuses on the debates surrounded the commercialization of business schools, and the rise of different methods of measuring their success. In their unique approach, the authors and editors discuss the impact of the confrontation between the timeless values embodied by Minerva, the Roman goddess of Wisdom, and the hard realities of competition and corporatization in modern society. This book will be compelling reading for students and academics in critical management studies, organizational studies, public management and higher education, as well as for stakeholders in academia and educational policy.

This book elucidates and maps the societal impact of experience and heritage, participation, and entrepreneurship in the cultural sector. The contributions address and explore the relevance of culture, cultural entities, and heritage as collective memories and reservoirs of experience for other social systems, change and societal innovators like entrepreneurs. Insofar, cultural activities can be understood as a bridge between past experiences and future challenges. The first key focus is the participation of people in various contexts, initiatives, and projects. Such participation unleashes creativity and connects different societal layers – culture, economy, and innovation. Accordingly, a second focus is the entrepreneurial efforts and ideas that originate within arts and culture. Readers will find critical empirical and theoretical studies that challenge the current understandings of the cultural sector from different theoretical perspectives and with different methodological approaches. A variety of topics are explored within the thematic areas of cultural heritage, managerial practices, participation, and cultural entrepreneurship, as well as their inter-relations. Ultimately the aim is to provide the reader with a better understanding of the sometimes conflicting, sometimes mutually fertilizing areas of the arts, culture, business, management, and innovation. The book will be of interest to scholars, students, professionals, and policymakers.

Over the last two decades, cost management has been an area of dynamic change and development. This is evident in the extensive inventory of new, high-profile techniques that have emerged. With cost management now firmly established as a distinct sub-discipline within management accounting, *The Routledge Companion to Cost Management* is a timely

reference volume covering both practical developments and research in this area. Topics covered include: Cost control issues Cost analysis and decision making Cost management systems Environmental cost management With chapters from an international team of contributors, this prestigious companion will prove an indispensable addition to any library with aspirations of keeping up-to-date with the world of accounting.

In the last two decades there has been an explosion of research inspired by Michel Foucault's suggestion of a new concept, 'governmentality'. The distinctive feature of modern governmentality is that across all sorts of fields, rule is predicated upon the active subject as the vehicle through which—and by which—power is exercised. The appeal of governmentality is that, whether we are considering the workplace, the school or welfare regimes, it opens up new ways of looking at familiar institutions. Foucault and Managerial Governmentality is about Michel Foucault's concept of governmentality. The novelty of this concept is that looks at the ways that populations and organisations are imagined in ways that premise collective gains through expanding individual freedoms. Specifically, how are technologies of freedom devised that improve the overall performance—health, productivity, or parental responsibility—of a given population? Understanding the operation of technologies of control is a simple enough task, argues Foucault, but also one that blinds us to the increasing prevalence of technologies of freedom. Foucault and Managerial Governmentality aims not just to locate this concept in Foucault's wider research project but to apply it to all sorts of management techniques. By applying governmentality to questions of management and organization we will also develop Foucault's original, somewhat sketchy concept. This book has three innovative narratives: an awareness of the historicity of the concept; the application of governmentality to specific forms of management means that we escape the temptation to read any and all forms of technology and organization as an expression of neoliberalism; and, finally, the interviews with Peter Miller and Nikolas Rose provide unique intellectual and personal insights into the development of the governmentalist project over the last thirty years.

Collated by Scott Moeller of Cass Business School, this collection brings together the informative articles a budding finance practitioner needs to operate effectively in today's corporate environment. Bringing together core finance knowledge and cutting-edge research topics in an engaging and effective way, this text is the ideal companion for all practitioners and students of finance. You will find insights into the practical applications of theory in key areas such as balance sheets and cash flow, financial regulation and compliance, funding and investment, governance and ethics, mergers and acquisitions, and operations and performance. Contributors to this collection include some of the leading experts in their respective fields: Aswath Damodaran, Harold Bierman, Jr, Andreas Jobst, Frank J. Fabozzi, Ian Bremmer, Javier Estrada, Marc J. Epstein, Henrik Cronqvist, Daud Vicary Abdullah, Meziane Lasfer, Dean Karlan,

Norman Marks, Seth Armitage, and many others. In this collection you will discover:

- * Over 80 best-practice articles, providing the best guidance on issues ranging from risk management and capital structure optimization through to market responses to M&A transactions and general corporate governance
- * Over 65 checklists forming step-by-step guides to essential tasks, from hedging interest rates to calculating your total economic capital
- * 55 carefully selected calculations and ratios to monitor firms' financial health
- * A fully featured business and finance dictionary with over 5,000 definitions

Now in its 42nd edition, *British Qualifications* is the definitive one-volume guide to every qualification on offer in the United Kingdom. With full details of all institutions and organizations involved in the provision of further and higher education, this publication is an essential reference source for careers advisors, students and employers. It also includes a comprehensive and up-to-date description of the structure of further and higher education in the UK. The book includes information on awards provided by over 350 professional institutions and accrediting bodies, details of academic universities and colleges and a full description of the current framework of academic and vocational educational. It is compiled and checked annually to ensure accuracy of information.

Dr Mohammad Nurunnabi examines the factors that affect the implementation of International Financial Reporting Standards (IFRS) in developing countries and answers these specific research questions:

- What is the relative impact of accounting regulatory frameworks and politico-institutional factors on the implementation of IFRS in developing countries?
- How do cultural factors affect said implementation?
- How does a study of implementing IFRS help to build an understanding of a theory of the role of the state in accounting change in developing countries?

This follows a mixed methodology approach, in which interviews are conducted, IFRS-related enforcement documents and annual reports are evaluated. More than 138 countries have adopted IFRS, yet the International Accounting Standards Board (IASB) does not provide an implementation index. Financial reporting varies by country, even within the area of the world that has apparently adopted IFRS and Nurunnabi offers an important viewpoint that considers the issues of IFRS implementation from various perspectives. This is an invaluable resource for Undergraduate, Masters and PhD students, policy makers (at local, regional and international level) namely the IASB, World Bank, IMF, practitioners and users, giving them the necessary insight into the financial reporting environment and the state's attitude towards accounting transparency. Most importantly, this book contributes to military and democratic political regimes and the Max Weberian view of the theory of the role of the state's attitude towards accounting transparency.

The Failure and the Future of Accounting Strategy, Stakeholders, and Business Value Gower Publishing, Ltd.

This exciting Research Agenda expertly addresses the question: What will be important within the family business field and for family businesses in practice over the next decade? Top international contributors explore farsighted theories,

methods and topics, often taking a multi-disciplinary approach in order to outline the potential routes for further advancing family business research. Chapters cover the significance of new family trends, entrepreneurial legacy, board diversity, spatial-familiness, corruption, innovation and digital business transformation, challenging core assumptions surrounding the family business phenomenon and mapping the future of the discipline.

Thinking Infrastructures brings together interdisciplinary research on informational infrastructures to show how thinking, thought, and cognition as in ideas/rationalities and the practice/activity of thinking are inseparable from infrastructures. This book, first published in 1988, provides an analysis of recruitment to the new profession of nineteenth-century accountancy, and in doing so, gives an insight into the complex origins and behaviour of the emergent professional classes. Unlike most studies, this is a study of all recruits, not only of those who succeeded in becoming qualified. This permits an analysis of the whole process of recruitment, including the choice of accountancy as a career option and as a vehicle of social mobility.

In *The Failure and the Future of Accounting*, David Hatherly rethinks accounting in the light of a financial crisis which exposed its limitations. He reminds us that in the run up to 2008 the accounts of financial institutions reported increasing profits and healthy balance sheets whilst their business models were undermining their own financial health and the economy. Accounts failed to provide appropriate feedback on business performance. This failure illustrated a general problem. There is a need in all companies for better alignment between the business model and the accounting model. To understand the performance of the business we need to know how much value is created and how value is created, who it is created for, what kind of value is created and how it is measured. Here, Professor Hatherly provides an accounting model that addresses all these questions. Coordinating business as strategy, business as a stakeholder network and business as value, the four slice (4S) accounting model overcomes the complexity and incoherence of existing accounting standards. It allows managers and shareholders to analyse the effectiveness of the business model and for management to be held to account. It prevents the misreporting of speculative gains as distributable income and therefore allows capital to be better allocated towards productive enterprise, making financial crises less likely. With its insights into both accounting and business more generally, this book is essential reading for accountants and accountancy students and for those running businesses of any description.

Social accounting as a discipline has challenged the methodology and focus of the larger field of accounting over the last 50 years. More recently it has taken on greater significance for other subjects as well, addressing issues for public policy and management more broadly. These include the issues of the nature of accountability in the contemporary plural state, environmental and societal sustainability, the ethical management and governance of public services and resources, and

the creation and sustenance of social capital as an essential element of the modern plural state. Social Accounting and Public Management brings together for the first time researchers from a range of disciplines including accounting, political science, management, sociology and policy studies to discuss and develop our knowledge and theory of the nature of 'accountability' in contemporary global society and the challenges it may pose for public policy and management. This book addresses this nexus of all of these issues and disciplines, and through this, makes a contribution to the development of the disciplines of both social accounting and public policy and management. 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.

Contributions to International Accounting aims to address a vital gap in research by focusing on providing relevant and timely studies on International Financial Reporting Standards implementation for local and international policymakers. Many countries are still struggling to adapt to the broad and unexpected effects of modernization initiatives. As changes take shape, governments are challenged to explore new reforms. The public sector is now characterized by profound transformation across the globe, with ramifications that are yet to be interpreted. To convert this transformation into an ongoing state of improvement, policymakers and civil service leaders must learn to implement and evaluate change. This book is an important contribution to that end. Reforming the Public Sector presents comparative perspectives of government reform and innovation, discussing three decades of reform in public sector strategic management across nations. The contributors examine specific reform-related issues including the uses and abuses of public sector transparency, the "Audit Explosion," and the relationship between public service motivation and job satisfaction in Europe. This volume will greatly aid practitioners and policymakers to better understand the principles underpinning ongoing reforms in the public sector. Giovanni Tria, Giovanni Valotti, and their cohorts offer a scientific understanding of the main issues at stake in this arduous process. They place the approach to public administration reform in a broad international context and identify a road map for public management. Contributors include: Michael Barzelay, Nicola

Bellé, Andrea Bonomi Savignon, Geert Bouckaert, Luca Brusati, Paola Cantarelli, Denita Cepiku, Francesco Cerase, Luigi Corvo, Maria Cucciniello, Isabell Egger-Peitler, Paolo Fedele, Gerhard Hammerschmid, Mario Ianniello, Elaine Ciulla Kamarck, Irvine Lapsley, Peter Leisink, Mariannunziata Liguori, Renate Meyer, Greta Nasi, James L. Perry, Christopher Pollitt, Adrian Ritz, Raffaella Saporito, MariaFrancesca Sicilia, Ileana Steccolini, Bram Steijn, Wouter Vandenabeele, and Montgomery Van Wart.

As policymakers and scholars evaluate possible ways forward in the reform and renewal of public services by governments caught up in a recessionary environment, this book aims to offer something different – a comprehensive analysis of the development of the ‘Scandinavian’ way of modernizing public-sector management. No book has yet provided an inside view of the development and character of New Public Management (NPM) in Scandinavia. Although there is a general perception that there is a clear-cut ‘Scandinavian’ model of public policy and management, this book offers a more nuanced interpretation, illuminating subtle distinctions in political, social and economic context which are significant in identifying receptive contexts for the adoption of modernization policies. Organized into three main themes in the modernization of the welfare state – management, governance and marketization – the contents revolve around unique empirical accounts, revealing distinctive Scandinavian characteristics of reform initiatives. The received wisdom may be a hesitant follower of the UK and the USA. But this book offers an alternative interpretation, revealing an edginess in certain Scandinavian settings, particularly in Sweden, which is a largely unrecognized. Without compromising the welfare state, it may be a bold frontrunner in the development of New Public Management.

Spending on M&A has, in aggregate, grown so fast that it has even overtaken capital expenditure on increasing and maintaining physical assets. Yet McKinsey, the leading management consultancy, reports that "Anyone who has researched merger success rates knows that roughly 70% fail". The idea that businesses might be using huge and increasing sums of shareholders’ money for an activity that more often than not leads to failure calls into question the information on which M&A decisions are based. This book presents statistical studies, case material, and standard-setters’ opinions on company accounting before, during, and after M&A. It documents the manipulation of annual accounts by acquirers ahead of share for share bids, biased forecasts of post-merger earnings by bidders, and devices to flatter earnings when recording the deal. It explores the challenges for standard-setters in regulating information flows during and after M&A, and for account-users wishing to learn from financial statements how a deal has affected performance. Drawing on a wide range of international examples, this readable book is targeted not just at accounting specialists but at anyone who is comfortable reading the serious financial press, is intrigued by what is going on in the massive M&A market, and is concerned with achieving better-informed M&A. As such it might be of particular interest to

business executives, lawyers, bankers, and investors involved in M&A as well as graduate students interested in researching or learning about the role of accounting in M&A.

This book explores innovations in public management, including establishing a corporate vision, strategizing an organization and change management. Chapters provide a valuable frame of reference for the 21st-century manager of public services by assessing the renewal of existing practices such as strategic costing, performance management, digitization and procurement and innovations in management practices, including branding, Lean Management, resilience and risk management. The book suggests that, as the management of public services is imbued with financial, social, economic and political uncertainties, management needs to be flexible and responsive to new ideas and practices to fulfil its purpose. This book ultimately supports the reflective manager, those who think about their job and are open to new ideas on how their job can be done better, by revisiting existing practices and examining innovations in public management. Enriched with real-life cases and thought-provoking discussion questions, this is the ideal textbook for reflective, open-minded advanced students of public management and actual, or aspiring, reflective managers in public services.

A thorough exposition of the theory relating to the cost of capital.

This textbook provides a comprehensive overview of international corporate reporting which enhances students' understanding of diversity and convergence in the field. The authors discuss the institutional and cultural context in which international corporate reporting has developed over the years as well as the global reach of IFRS Standards from the IASB throughout and beyond the European Union, into interest groups and emerging economies. Other key elements explored throughout the book include assurance through auditing and corporate governance, narrative reporting, strategic and corporate social responsibility, group accounting, current accounting issues and taxation in corporate reports. Indicative research examples show how the methods used in research papers may be understood and applied. Case studies outline short projects based on corporate cases, with related links to material on corporate websites. Helpful and reliable sources of information and data are identified through hyperlinks to accessible websites. End-of-chapter questions encourage discussion of the main issues. Throughout there is a focus on accountability and the information needs of stakeholders. This new edition of a classic text is fully revised and updated in order to remain essential reading for students of international accounting and corporate reporting globally. The book will be an invaluable resource for postgraduate taught programmes and final-year undergraduate courses in accounting, finance and business studies.

Our planet faces massive economic, social, and environmental challenges. To deal with these challenges, the United

Nations has promoted 17 Sustainable Development Goals (SDGs) to define global priorities and aspirations for 2030, and Governments worldwide have already agreed on these goals. In order to approach them practically, private and public organizations have to contribute to make SDGs happen by identifying and executing sustainable strategies as key drivers of their visions and business models. Building on the emerging concept of Integrated Thinking (IT), this book explores how modern organizations can leverage a long-term integrated strategy to reconcile financial stability with social and environmental sustainability and create enduring value for all stakeholders. By focusing on the value-creating role of business organizations in delivering on the promise of sustainable and inclusive development, the book enriches the debate on Integrated Thinking and Integrated Reporting (IR), with particular emphasis on the value creation process. This book offers an opportunity to discuss the way in which business organisations can rethink their management processes, accounting tools and reporting solutions, as they strive for both competitiveness and growth while contributing to the achievement of the SDGs, and long-term value creation more broadly. Based on the analysis of different case studies, the book explores how organizations are approaching these challenges and how they are connecting SDGs, to business models and strategies. Analysing the impact of SDGs on materiality, connectivity, and stakeholder engagement, this book provides an insight into how Integrated Thinking, Management and Reporting is currently practiced and in which way these managerial innovations can contribute to SDGs.

Over the years there has been an accumulation of extensive research in management accounting. The traditional management accounting role of cost determination and financial control has been challenged and shifted to a more 'sophisticated' role of creating value through the development of 'new' management accounting techniques and practices. This book thoroughly reviews emerging issues of management accounting research. Each issue is reviewed by experts to explain the core concept, development, current criticisms and controversies and concludes by identifying future avenues for further research. Issues covered include the transformation of the management accounting function, strategic management accounting, environmental management accounting, balanced scorecard, performance management in non-profit organizations, inter-organizational performance measurement practices between supply chain partners, beyond budgeting, activity-based approach, target costing and throughput accounting.

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