

Financial Accounting And Reporting 16th Edition

Raffaela Di Napoli

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reporting and regulation is a vast subject area of huge global importance with interest rising significantly in the light of the ongoing global financial crisis The authors begin with a broad overview of the subject of accounting setting the stage for a discussion on the theoretical and practical issues and debates regarding financial reporting which are expanded on in the second part of the book This includes how to define the reporting entity recognition and measurement of the elements of financial statements fair values in financial reporting and the costs and benefits of disclosure The third part assesses the interest need and theories behind the accounting reporting and regulation industry while parts four and five look at the institutional social and economic aspects with issues such as accounting for environmental management and accounting regulation and financial reporting in Islamic countries both issues of ever increasing importance This authoritative Companion presents a broad overview of the state of these disciplines today and will provide a comprehensive reference source for students and academics involved in accounting regulation and reporting Kultur und Sprache im Geschäftsbericht Robert Reck, 2015-12-24 Robert Reck untersucht kulturbedingte Unterschiede im Gebrauch von Englisch als lingua franca des Gesch ftsberichts und beschreibt die Grundlagen der kulturellen Pr gung verbaler Accounting Informationen Er arbeitet die intellektuellen Stile als sprachpr gende Determinanten heraus und zeigt explorativ anhand eines internationalen Datensatzes dass sprachliche Unterschiede sowohl in Komplexit t als auch im Gebrauch bestimmter Wortarten nachweisbar sind Sprachliche Differenzen zwischen IFRS und US GAAP Berichten werden eruiert Anhand einer bersetzungsstudie mit dem Untersuchungsgegenstand Risikobericht und Anh nge weist der Autor nach dass muttersprachliche Charakteristika auf die englische bersetzung tradiert werden k nnen Sustainability Reporting, Ethics, and Strategic Management Strategies for Modern Organizations Oncioiu, Ionica, Căpușneanu, Sorinel, Topor, Dan Ioan, Constantin, Dana Maria (Oprea), 2020-07-24 Current modern companies which are also the key factors of a global economy are subject to increasing pressures to conduct their business in an environmentally responsible manner due to social and environmental problems Improving long term environmental performance can bring economic benefits to those companies that are innovative and environmentally sensitive especially by integrating environmental information into their business strategies Considering all the changes sustainability reporting management and financial accounting becomes a powerful information tool for executives managers and employee teams to gain insights and make better decisions Along with concepts such as ethical controlling auditing management and financial accounting reporting provides value with the decision making process All these debates underline the major responsibility of users when configuring accounting and finance models and thereby in modelling business information Sustainability Reporting Ethics and Strategic Management Strategies for Modern Organizations proposes an interdisciplinary perspective and explores various theoretical and practical approaches of ethical standards management accounting and their impact in the 21st century on different areas of activity It contrasts external financial accounting for government regulators and the investment community with internal management

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