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Advances In International Accounting Volume 10

A. Hemantaranjan

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business environment makes it necessary for accounting students and professionals to be bilingual in both US GAAP and IFRS This comprehensive textbook offers A clear presentation of the concepts underlying IFRS A conceptual framework to guide students in interpreting and applying IFRS rules A comparison between IFRS and US GAAP to develop students understanding of the requirements of each standard Real world examples and case studies to link accounting theory to practice while also exposing students to different interpretations and applications of IFRS End of chapter material covering other aspects of financial reporting including international auditing standards international ethics standards and corporate governance and enforcement as well as emerging topics such as integrated accounting sustainability and social responsibility accounting and new forms of financial reporting Burton Jermakowicz have crafted a thorough and extensive tool to give students a competitive edge in understanding and applying IFRS A companion website provides additional support for both students and instructors Developments in Financial Reporting by Multinationals Clare B. Roberts, 2004 This volume is concerned with financial reporting issues resulting from the growth and spread of multinational corporations The book consists of up to date readings from a broad range of international journals which look at and evaluate the financial accounting techniques adopted in different parts of the world for dealing with issues such as segment reporting disclosure standards financial reporting and stock markets The final part deals with the reporting practices of individual companies over time This insightful volume will be of value to researchers and practitioners alike Methodological issues in **accounting research** Zahirul Hoque, 2018-03-26 What is my theory How do I choose a theory Why and how should I employ a particular method for collecting the empirical data These basic questions concern everyone involved in research A research study can be a voyage of discovering or choice of theoretical perspective as well as gathering empirics or facts on a problem or situation This book provides a good guideline as to why and how to choose a particular theory or method to study an organisational phenomenon such as accounting All the chapters provide both retrospective and contemporary views by scholars in the field Each chapter documents the latest developments and research in accounting and control systems and provides valuable insights into methodological perspectives in accounting research This second edition has also introduced a number of new chapters covering strategy management control as practice grounded theory approach institutional logic and rhetoric social interaction theory actor network theory and practice theory. The book is primarily intended for research students and academic researchers It can also be used for undergraduate Honours course as well as postgraduate accounting and business methodology courses Research organisations and consulting firms in accounting and business fields may also find this book useful The principal aims of this second edition are 1 to update the chapters previously published in 2006 and 2 to introduce new chapters documenting recent developments in accounting research **Proceedings of IAC in** Vienna 2021 Group of Authors, 2021-12-10 International Academic Conference on Global Education Teaching and Learning International Academic Conference on Management Economics Business and Marketing International Academic Conference

on Transport Logistics Tourism and Sport Science Advancements in Artificial Intelligence and Machine Learning Asif Khan, Mohammad Kamrul Hasan, Naushad Varish, Mohammed Aslam Husain, 2025-06-19 Artificial Intelligence AI and Machine Learning ML are revolutionizing industries reshaping the way we interact with technology and driving innovation across multiple disciplines Advancements in Artificial Intelligence and Machine Learning is a comprehensive exploration of the latest developments applications and challenges in AI and ML offering insights into cutting edge research and real world implementations This book is a collection of twelve chapters each exploring a distinct application of Artificial Intelligence AI and Machine Learning ML It begins with an overview of AI s transformative role in Next Gen Mechatronics followed by a comprehensive review of key advancements and trends in the field The book then examines AI s impact across diverse sectors including energy digital communication and security with topics such as AI based aging analysis of power transformer oil AI in social media management and AI driven human detection systems Further chapters address sentiment analysis visual analysis for image processing and the integration of AI in smart grid networks The volume also covers AI applications in hardware security for wireless sensor networks drone robotics and crime prevention systems The final set of chapters highlight AI s role in healthcare and automation including an AI assisted system for women s safety in India and the use of EfficientNet B0 CNN architecture for brain tumor detection and classification Together these chapters showcase the versatility and growing influence of AI and ML across critical modern industries Key features A multidisciplinary approach covering AI applications in robotics cybersecurity healthcare and digital transformation in 12 organized chapters A focus on contemporary challenges and solutions in AI and ML across industries Research driven insights from experts and practitioners in the field Practical discussions on AI driven automation security and intelligent decision making systems

Management Control Systems and Cross-Cultural Research Michael Hanzlick, 2015-01-31 A fundamental challenge that management faces in the twenty first century is how to exercise adequate control i e how to guide and direct the behaviour of their subordinates With increasing globalisation firms witness a cross cultural impact too Of particular interest is the question of whether to use the standardized form of control similar to the home base of firms or whether to adapt their control practices to the local specificities Given the meagre state of the literature in management control with a cross cultural emphasis this study addresses a real world problem namely the question whether management control practices are configured similarly or differently across cultures Relying on a generalized industry sample across four countries Belgium Canada Germany and Poland this study sought to shed light on one of the more intriguing questions does culture matter for specific control areas in particular for performance measurement performance evaluation and reward systems The theoretical foundations are grounded in the cultural framework of the GLOBE project accompanied by thoughts of new institutionalism stakeholder theory and contingency thoughts Hypotheses are tested by mean comparisons ANOVA ANCOVA The empirical findings highlight cultural differences for a broader set of control practices and deliver new insights into the

intersection of culture and management control This dissertation crafts a novel topic with high relevance for both researchers and practitioners. The study demonstrates areas for which management control practices should be adapted to the local needs and areas for which those practices could be harmonized in the whole company This monograph stresses some areas in which future empirical cross cultural research can benefit and some areas where conceptual thoughts could be Handbook of Accounting and Sustainability Adams, Carol A., 2022-07-21 This Handbook provides a comprehensive study of research practice and policy at the nexus of accounting and sustainability or sustainable development Chapters explain key drivers of developments at the nexus critique those developments summarise the findings of research on key themes in the field and suggest areas for further research offering evidence based practice and policy Social and Environmental Disclosure by Chinese Firms Yingjun Lu, Indra Abeysekera, 2024-11-01 Given the solutions increased social and environmental problems in China this book looks into the social and environmental disclosure practices of socially responsible Chinese listed firms by constructing a stakeholder driven three dimensional disclosure index The book contains a three part study the first part explores the current status of social and environment disclosure practices The second part empirically examines the relationship between corporate social and environmental disclosure and various influencing factors i e stakeholders power and corporate characteristics. The third part empirically examines the link between corporate social responsibility CSR reporting i e publishing a CSR report and the quality of the CSR report and socially responsible reputation The book finds that the CSR report provided more stakeholder relevant social and environmental disclosure than the annual report It also finds that corporate characteristics such as firm size profitability and industry classification are all statistically significant factors influencing the social and environmental disclosure of the Chinese firms studied Shareholders significantly influenced firms social and environmental disclosure and creditors significantly influenced firms disclosure related to their environmental performance. The final part of the study reports that publishing a CSR report and CSR reporting quality had a positive influence on firms socially responsible reputations and that the CEO chairman duality negatively influenced firms socially responsible reputation This book will be of interest to those who are keen to learn more about corporate social responsibilities in the context of Chinese firms ECIC2014-Proceedings of the 6th European Conference on Intellectual Capital Dagmar Cagáňová, Miloš Čambál, 2014-10-04 Articles in ITIEMAST 10(18)2019, Papers in ITJEMAST 10 18 2019 **Advanced Accounting Theory and Practice** Kabiru I. Dandago, 2009-01-30 Accounting is the discipline with the oldest historical culture being the first to be recognized by humanity when Adam and Eve were made to account for what they did in paradise It is also the only discipline that will come into play in the Hereafter where everybody would be raised up as an accountant to account for all they have done during their life time on earth Accounting is a service providing discipline with a rich theoretical background which makes available information especially financial to guide various decision making processes Business owners creditors managers prospective

investors government and its agencies employees and even the general public seek accounting information to guide them when taking various informed decisions about reporting entities and the environment within which they operate This book addresses the historical accounting culture its theories as well as its practices It is made up of fifteen chapters covering various historical theoretical and practical aspects of Accounting ranging from accounting standardization to financial reporting The book is an attempt to address some of the lacunae in advanced accounting issues both in theory and in practice Students of advanced accounting theory and practice at the professional and academic levels in Universities Polytechnics and Professional Institutes would find the book an essential companion The International Journal of Accounting Education and Research ,1965

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