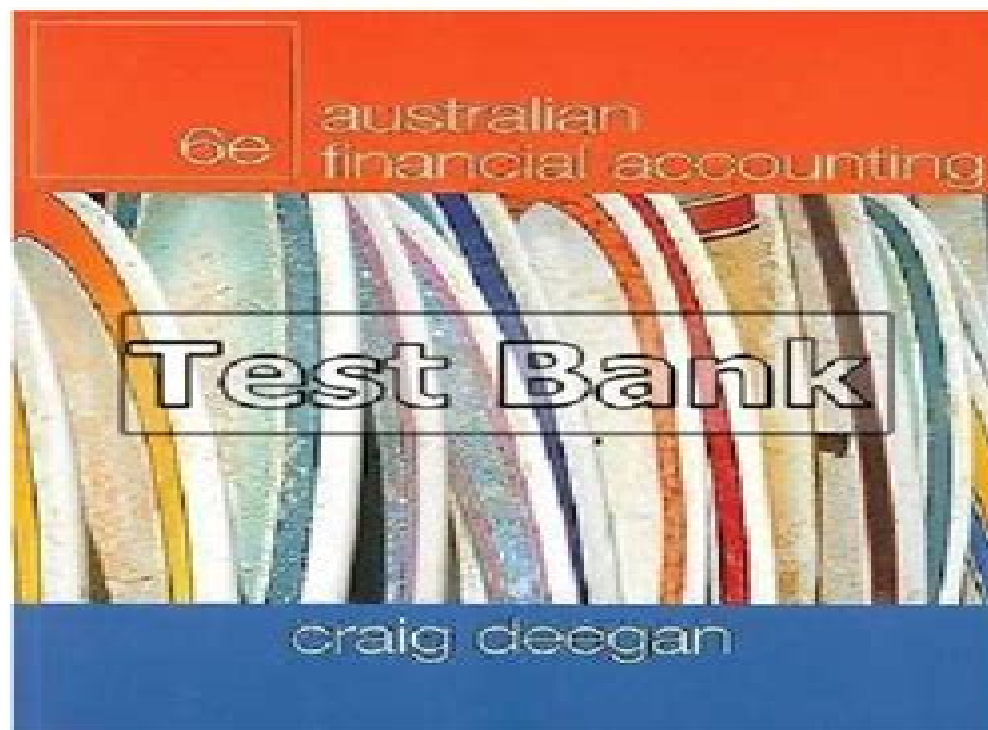


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DEEGAN, CRAIG, 2011-01-16 The second edition of Craig Deegan and Jeffrey Unerman's market leading text presents the various theories of financial accounting through a balanced and dynamic approach. Students are given all the tools to engage with these theories and are encouraged to critically evaluate and challenge them. Clearly written and user friendly, this new edition provides comprehensive coverage of internationally developed accounting theories from a European perspective.

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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.

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thinking **Green Accounting Initiatives and Strategies for Sustainable Development** Caraiani, Chirața, Lungu, Camelia I., Dascălu, Cornelia, Colceag, Florian, 2015-07-24 In today's society environmental concerns are at the forefront of entrepreneurial decision making and planning. With increased attention on an organization's environmental impact, researchers and business leaders strive to provide the best methodologies and strategies for effective environmental reporting and accountability. *Green Accounting Initiatives and Strategies for Sustainable Development* presents the latest scholarly research on the economic, social, and environmental objectives essential to the planning and support of future organizations and communities. This publication is an essential reference source for academicians, researchers, advanced level students, and professionals interested in designing business models and financial plans with consideration for environmental and social liabilities. This publication features timely research-based chapters on economic, social, and environmental policies, including but not limited to green performance measurement, triple bottom line reporting, sustainable societies, environmental protection, and risk and adaptive management. *The Routledge Companion to Accounting, Reporting and Regulation* Carien van Mourik, Peter Walton, 2013-10-01 Financial accounting, 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. *Issues in Financial Accounting* Scott Henderson, Graham Peirson, Kathy Herbohn, Bryan Howieson, 2015-05-20 *Issues in Financial Accounting* addresses the controversial issues in financial accounting that have been debated by the preparers, users, auditors, and regulators of financial statements. Henderson provides the best balance of technical and theoretical coverage in any Financial Accounting text on the market today, with its presentation of real world examples, current debates, and the underlying rationale for the accounting concepts demonstrated. Throughout the text, academic studies and professional accounting research are referenced to also provide a critical understanding of historical debates in financial accounting. The new 15th edition covers significant recent developments to the accounting standards in Australia and is based on the AASB standards and interpretations that have been issued up to the end of 2012. This includes the Australian Accounting Standard Board's AASB program of changes to make accounting standards equivalent to International

Financial Reporting Standards 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 solutions *Corporate Social Responsibility Reporting in China* Jieqi Guan,Carlos Noronha,2017-10-25 In recent years Corporate Social Responsibility CSR reporting in China has been experiencing a rapid development and the number of social reports issued by Chinese enterprises shows a sharp increasing trend This book investigates the evolution of such reporting practice in the country and the reasons behind it In addition it also examines the reporting quantity and quality of Chinese enterprises by applying the GRI Global Reporting Initiative as an evaluation tool In response to policy documents so as to obtain the government s recognition and to strive for more resources state owned enterprises private enterprises and foreign invested companies have made substantial efforts in social reporting in terms of quantity and coverage However it appears that there is still room for enhancing the quality of disclosure The book also highlights the central government s economic political and social roles in promoting encouraging and controlling the development of CSR reporting *The Routledge Handbook of Accounting for the Sustainable Development Goals* Andrea Venturelli,Chiara Mio,2024-11-05 The introduction of Agenda 2030 and its 17 Sustainable Development Goals SDGs has traced a path for private and public entities interested in pursuing sustainable development This handbook identifies the recent challenges in accounting research and the SDGs by exploring the evolutionary pathways and future direction of sustainability reporting It explores the role of businesses as contributors to Agenda 2030 by assuming a multidisciplinary approach and provides a measure of organisations contributions to the SDGs through the understanding of business strategies and policies on Agenda 2030 integration The book represents a substantial and multi faceted contribution to the debate on SDGs accounting by assembling international scholars and practitioners to effectively explore the practice and theory revolving around the current state of the art and highlight future research pathways By providing a comprehensive evaluation of accounting for the Sustainable Development Goals this volume will appeal to a wide variety of readers from students scholars researchers practitioners and policymakers interested in increasing their awareness of Agenda 2030 and offers a significant contribution to the evolution of accounting practices Carbon Accounting for Sustainability and Environmental Management Tarek Rana,Md Jahidur Rahman,Peter Öhman,2025-03-20 As the world increasingly focuses on sustainability and climate justice this book sets the scene by establishing the significance of carbon accounting in today s environmental management practices It provides a comprehensive exploration of the subject with a specific focus on the Chinese context and sheds light on how carbon accounting practices are being integrated into corporate and national strategies While the book has a strong focus on empirical realities in China its exploration of carbon accounting and environmental management holds international

importance The book bridges the gap between theory and practice offering readers in depth insights into the intricate dynamics of carbon accounting and its implications for sustainable development drawing on data and case studies to provide practical insights into the effectiveness of various carbon accounting approaches and their impact on environmental sustainability It focuses on the crucial role of the development of green accounting its future growth and its wider impact on climate change Additionally the book examines how accurate tracking and reporting of carbon emissions are integral to developing effective environmental strategies and evolving environmental policies Accompanied by real world case studies and actionable recommendations this book is a valuable resource for anyone navigating the intricate landscape of carbon accounting and reporting offering a road map to informed strategic decision making and sustainable business practices It will be particularly beneficial for professionals in environmental management policy formulation and corporate sustainability as it translates complex carbon accounting concepts into tangible practical strategies

Sustainability Accounting and Integrated Reporting Charl Villiers, Warren Maroun, 2017-11-03 Sustainability Accounting and Integrated Reporting deals with organizations assessment articulation and disclosure of their social and environmental impact on various groups in society There is increasingly an understanding that financial information does not sufficiently discharge organizational accountability to members of society who are demanding an account of the social and environmental impacts of companies and other organizations activities As a result organizations report ever more social and environmental information and there are simultaneous movements towards providing the information in an integrated fashion showing how social and environmental activities influence each other members of society and the financial aims of the organization The book Sustainability Accounting and Integrated Reporting provides a broad and comprehensive review of the field focusing on the interconnection between different elements of these topics often dealt with in isolation The book examines the accounting involved in the collection and analysis of data control processes over the data how information is reported to external parties and the assurance of the information being reported The book thereby provides an overview useful to practitioners including sustainability managers consultants members of the accounting profession and other assurance providers academics and students

Sustainable Development, Corporate Environmental Management and Investment Behaviour in Australia Chris Fayers, Chris Cocklin, Douglas Holmes, 1999 **Environmental Finance and Green Banking** Samsul Alam, Sergey Sosnovskikh, 2023-05-31 Environmental finance and green banking are central drivers of the transition to a sustainable economy and essential components in solutions to climate change This book presents the latest research on theory and practices in these interdisciplinary fields incorporating both public and corporate finance It introduces three parts environmental investing and financing green banking and environmental policies in the public sector The book explores the current trends dynamics and ways forward for environmental finance and green banking including fundamental theories e g environmental Kuznets curve and comparisons between traditional and green bond efficiency corporate governance practices

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International Perspectives on Sustainability Reporting Amina Mohamed Buallay, 2022-09-16 As global concerns grow surrounding the environment climate and sustainability International Perspectives on Sustainability Reporting presents business case studies from different sectors across different regions highlighting the changing institutional contexts and laws in each country regarding sustainability reporting

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