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Craig Deegan's Financial Accounting Theory provides a concise approach while comprehensively covering both traditional and contemporary theories that have emerged as the practice of accounting has evolved. Social and environmental accountability and reporting issues are discussed in depth, along with coverage of critical perspectives, public sector accounting and fair value. Instructors and students value Financial Accounting Theory for its reader-friendly style using straightforward explanations and numerous practical examples. This new edition continues to follow this approach with the addition of *NEW* content focusing on how different perspectives of organisational responsibilities and 'accountabilities' impact the way accounting is performed, and the theories that different researchers choose to use/apply.

Examines the attitudes of managers and managerial students in Australia, China and Indonesia toward the perceived 'prominence' and 'salience' of selected organisational stakeholders, and their subsequent 'class'.

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.

Written by Craig Deegan, Australia's premier sustainability and social accounting academic, *An Introduction to Accounting: Accountability in Organisations and Society* is the only resource in the market that brings corporate accountability, sustainability, and social responsibility together to provide a unique offering within the introductory accounting market. This text takes a unique approach by embracing from the start the notion of accountability for the environment and sustainability in accounting, providing students with an understanding of accounting's pervasive and transformative role as a social practice and organisational driver. It shows that environments, ideas and values change; the interconnectivity of society; that the planet must be respected as a resource; and that people are affected/influenced by the information they receive and the way it is presented. The text emphasises that accounting and accountability are key aspects of every person's life and that the practice of accounting, while often being seen as very technical in nature, has many social implications. Learning accounting through the lens of sustainability and

the environment embeds this perspective in students' minds so that in their careers they will actively seek and use accounting information to make decisions that take into consideration accountability for the environment. Premium online teaching and learning tools are available on the MindTap platform. Learn more about the online tools au.cengage.com/mindtap

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.

This book shows latest research on artificial intelligence for sustainable technology. ICGER 2021 was organized by the Accounting, Finance and Banking Department at Ahlia University, Bahrain, and was conducted on the 15th and 16th of September. The strategic partners included the University of Jordan, the Bahrain Economists Society, the Association of Chartered Certified Accountants: ACCA, Al-Barka Banking Group and the International Computer Auditing Education Association: ICAEA. The theme of the ICGER 2021 centered around artificial intelligence for sustainable finance and sustainable technology. Accordingly, the papers presented at the conference provided a holistic view of sustainable finance, sustainability, AI, financial technology, cybersecurity, blockchain, CSR, and governance. This book, unlike ever before, brings together intelligence applications of new technologies and the sustainability requirements in the era of the digital economy, with special attention given to the opportunities, challenges, for education, business growth, and economic progression of nations which will help societies (economists, financial managers, engineers, ICT specialists, digital managers, data managers, policymakers, regulators, researchers, academics, and students) to better understand, use, and control AI applications and financial technologies to develop future strategies and to achieve sustainable development goals.

This book investigates the issues raised by the vast array of accounting standards and technical rules which have marked the recent history of accounting. It is argued that the accounting profession is beset by an inferior and incomplete notion of quality in its work which emphasises compliance with processing rules, rather than the correspondence with commercial phenomena necessary to make financial statements reliable guides for human activity.

Micro MBA focuses on accounting, economics, marketing, human resources, operations, finance and gives the "core" curriculum of subjects usually present in an MBA program. This book presents the key concepts to all those pursuing a managerial career in the technological and engineering industry on principles, strategies, models, techniques, methodologies and applications in the business area for non-economists.

Written by one of ANZ's premier sustainability and social accounting academics, *An Introduction to Accounting: Accountability in*

Organisations and Society brings today's accounting hot topics of corporate accountability, sustainability and social responsibility to life with the only complete textbook created from the ground up for these modern accounting teaching and learning concepts. An Introduction to Accounting: Accountability in Organisations and Society takes a unique approach in embracing from the start the notion of accountability for the environment and sustainability in accounting; the structure, content and learning activities provide students with an understanding of accounting's pervasive and transformative role as a social practice and organisational driver. It shows that environments, ideas and values change; the interconnectivity of society; that the planet must be respected as a resource; and that people are affected/influenced by the information they receive and the way it is presented. It is emphasised that accounting and accountability are key aspects of every person's life and that the practice of accounting, while often being seen as very technical in nature, has many social implications. Learning accounting through the lens of sustainability and the environment embeds this perspective in students' minds so that in their careers they will actively seek and use accounting information to make decisions that take into consideration accountability for the environment. Premium online teaching and learning tools are available on the MindTap platform. Learn more about the online tools here: cengage.com.au/mindtap

The author and McGraw-Hill Education are proud of our ongoing commitment to New Zealand accounting education. Over six editions we are the only publisher to produce a text that specifically caters to the NZ accounting standards and we are delighted to be building a community of academics who provide feedback and contribute to this evolving work. Grant Samkin and Craig Deegan maintain their commitment to currency with up-to-date coverage of accounting standards and reporting requirements. With numerous local examples and cases as well as great pedagogical features this is the ideal text for studying Financial Accounting in New Zealand.

The third edition of Loftus' Financial Reporting has been updated for recent developments in the Australian Accounting Standards, including the release of the new Conceptual Framework. This text is designed to be used across the 2nd and 3rd year financial accounting units. A hallmark feature of the text is that it provides both a conceptual understanding and a practical application of the accounting standards. For students, an understanding of the conceptual basis of accounting and the rationale behind the principles is crucial to the consistent application of standards in a variety of practical contexts. The Financial Reporting interactive e-text features a range of instructional media content designed to provide students with an engaging learning experience. This includes practitioner videos (from Ernst & Young), interactive worked problems and questions with immediate feedback. Loftus' unique resource can also form the basis of a blended learning solution for lecturers.

The effects of recent economic and financial crises have reached an international scale; a number of different nations have experienced the fallout of these events, calling into question issues of accountability and reform in public management. Global Perspectives on Risk Management and Accounting in the Public Sector is a pivotal reference source for the latest research on current developments and future directions of the regulation, financial management, and sustainability of public institutions. Featuring discussions on risk assessment, transparency, and information disclosure, this book is ideally designed for regulatory authorities, researchers, managers, and professionals working in the public domain.

The planet is currently experiencing a mass extinction event, with

human and business activity being the root cause of species loss and habitat destruction. Industries, companies, banks, investors, accountants and auditors have all played their role. This book explores how they can also provide a solution. The book presents plans, metrics, frameworks, mechanisms and financial innovations that can be, and are being, implemented through the financial markets in order to save and protect species, enhance biodiversity and, at the same time, preserve the financial markets and the business world. This biodiversity handbook addresses the intersection between species extinction and the global capitalist system. With contributions from leading non-governmental organisations such as the Capitals Coalition, Business for Nature, the Ecojustice Foundation, ShareAction and the Endangered Wildlife Trust, plus senior researchers in the field, as well as industry experts from Moody's, EOS at Hermes Federated Investment Management, BlueBay Asset Management, ODDO BHF Asset Management and OSSIAM (to mention just a few), this book is at the forefront of addressing the crucially important topics of extinction accounting, finance and governance. Drawing on leading research, the book is written in an accessible style and is relevant to researchers and students in the fields of sustainability, governance, accounting, finance, corporate social responsibility and corporate governance. It is essential reading for investors, responsible investors, bankers, business leaders and policy makers in the field of sustainable financial markets. Given the interdisciplinary nature of this book, it is useful to conservationists, ecologists and others involved in species and biodiversity protection.

This book introduces the concept of 'healthy healthcare' and posits that this new concept is necessary in light of a shortage of healthcare staff in the near future. Healthy healthcare implies that healthcare systems are designed, managed and financed in balance with the available resources to improve workers' health and performance. Ultimately, a balanced perspective taking into account the patient, the staff and the complex healthcare system will lead to a more resource-efficient delivery of high-quality healthcare services. The book synthesizes evidence-based practice and research on the links between healthcare services, employee health and wellbeing, and quality of healthcare from an interdisciplinary perspective. Written by leading experts in this rapidly expanding field of inquiry, this is the first book ever compiled on the subject with such scope and breadth. It discusses how to conduct interventions and research on healthy healthcare with different populations and settings. The chapters critically examine the links between these pillars; and identify research gaps in both methodology and content from the perspectives of psychology, medicine, nursing, economy, law, technology, management and more. This innovative book is of interest to researchers and students of health sciences, public health, health economics and allied disciplines, as well as to stakeholders in the healthcare industry. Chapter 24 of this book is available open access under a CC-BY NC-ND 4.0 license at link.springer.com

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 finan-

cial 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.

Innovation and Sustainable Manufacturing: Research and Development addresses the manufacturing sustainability challenge from different points of view, drawing on research from different disciplines to shed light on the latest green technologies, green product design methods, and materials. Addressing the needs of practitioners as well as academics, this book examines a range of important themes such as environmental impacts and how to assess them, how to set boundary conditions to include or exclude downstream supply chains, how to improve sustainability without sacrificing productivity, the cost benefits of sustainability, and how to trace impacts in manufacturing. By providing a thorough review of global research in this field, *Innovation and Sustainable Manufacturing* acts as an ideal entry point into this discipline for researchers, and a guide to the latest developments for forward-thinking practitioners. Covers how different stages of the manufacturing supply chain can impact on sustainability. Combines research from a variety of disciplines to provide a comprehensive coverage of this complex subject. Explores the relationship between sustainability and other goals such as productivity, quality, and profitability.

This volume explores the opportunities and challenges facing the accounting profession in an increasingly globalized business and financial reporting environment. It looks back at past experiences of the profession in attempting to meet its public interest obligation. It examines the role and responsibilities of accounting to society including regulatory requirements, increased emphasis on corporate social responsibility, accounting fraud and whistle-blowing implications, internationalization of public interest obligations, and providing the education needed to be successful. The book incorporates an ethical dimension in making these assessments. Its focus is a conceptual, theoretical one drawing on classical philosophy, the sociology of professions, economic theory, and the public interest dimension of accountants as professionals. The authors of papers are long-time contributors to the annual symposium on Research in Accounting Ethics sponsored by the Public Interest Section of the AAA.

Organizational Change and Global Standardization: Solutions to Standards and Norms Overwhelming Organizations takes an organizational change approach to the overflow of standards and norms, looking at how to deal effectively and ethically with four kinds of standards and norms businesses face when they go global: (1) accounting & finance (2) international & world trade, (3) social and (4) safety & quality & environment. It is part of a larger problem faced by not only business, but every sort of organization - how to live with the epidemic of standards and norms, often in conflict, many just unnecessary, and a few that are quite helpful and important. There are good reasons to have International Standards Organization (ISO), International Labor Organization (ILO), World Trade Organization (WTO), North Atlantic Treaty Association (NAFTA), International accounting Standards Boards (IAS-B), International Financial Reporting Standards (IFRS)), and many more standard-setting organizations issuing, auditing, proposing codes of ethics, and certifying standards and norms. However, there are important, poorly understood organizational change consequences to the contagion of standards and norms. This volume brings together a unique group of authors who are working on a pragmatic way for organizations to deal with an overflow of standards and norms that are often at heads, ambiguous, or simply created to produce more work for a burgeoning standards sett-

ing industry. The aim of *Organizational Change and Global Standardization* is to stimulate a critical analysis within the framework of analytical and pragmatic approach to an overwhelming bureaucratization of the managed and organized global activities.

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.

Second edition of a 1992 Australian adaptation of a US text for undergraduate and postgraduate students of accounting theory. Focuses separately on the theoretical and professional approaches to accounting. Includes student exercises, index and tables. The authors are Australian and US academics.

This book addresses the status quo of Corporate Social Responsibility practices and their development since 2008. How have things changed in the practice of CSR? What new opportunities and challenges have arisen? The book reports on an international set of cases and case studies on how CSR is practiced at business and organizations in various countries. It analyzes country-specific and industry-specific issues, as well as general global issues in connection with the United Nations' Sustainable Development Goals. The contributions gathered here provide comprehensive information on CSR for both practitioners and researchers around the globe.

This pack contains the printed textbook and access to Connect. McGraw-Hill Connect is a digital teaching and learning environment that gives you the means to better connect with your coursework, with your instructors, and with the important concepts that you will need to know for success now and in the future. With Connect you can practise important skills at your own pace and on your schedule. This version of Connect comes with LearnSmart, an adaptive study tool proven to strengthen memory recall, increase class retention, and boost grades. By identifying your strengths and weaknesses, you can ensure that every minute you spend studying has the highest possible impact. With users experiencing an average of a letter grade improvement, adaptive learning is a proven way to increase your success and confidence. Craig Deegan's *Financial Accounting 8e* continues to be the market-leading and most highly regarded product for the changing needs of today's instructors and students. This edition has been redesigned to make the content more concise, accessible and easy to use for students, as well as prepare them for a future career in financial accounting. **NEW** to this edition: * Real world examples: more applied and practical examples that focus on the 'how to' of financial accounting. * Currency: comprehensive and up-to-date coverage of areas such as financial statement presentation, the conceptual framework for financial reporting, accounting for leases, revenue recognition, financial instruments and corporate social responsibility reporting.

The current economic situation has highlighted deficiencies in corporate governance while also showing the importance of stake-

holder relations. It has also raised the profile of the debates regarding corporate social responsibility and shown the inter-relationship with governance. And the two together are essential for sustainable business. The social and environmental contexts of business are generally considered to be as significant as the economic and financial contexts and good governance will address all of these aspects. The combination of these aspects offers long term benefits for a firm, such as reducing risk and attracting new investors, shareholders and more equity as well as sustainable performance. Written by experts from all over the world, *A Handbook of Corporate Governance and Social Responsibility* is the most authoritative single-volume guide to the relationship between good governance and social responsibility and the reality of managing both. In addition to the theory and practice of governance and CSR, the book includes case studies from large and small organizations and NGOs to highlight examples of good and bad practice, and to show international and cultural similarities and differences while at the same time furthering the debate regarding the relationship between good governance and social responsibility.

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.

An adaptation of McGraw-Hill Australia's financial accounting text *Australian Financial Accounting* by Craig Deegan, authored by Anne Marie Ward of Ulster University. It communicates the detail necessary to understand, challenge and critically evaluate financial reporting.

Australia's market-leading financial accounting text provides students with a detailed grasp of reporting requirements in an accessible and engaging manner. Fully updated throughout, *AUSTRALIAN FINANCIAL ACCOUNTING* further develops and extends its coverage of consolidations and encompasses topical issues such as social and environmental accounting. Renowned for his clear writing style, Craig Deegan successfully communicates the detail necessary to understand, challenge and critically evaluate financial reporting. Complete in theoretical and practical coverage, this text gives students a strong foundation for current study and their future professional lives.

Drawing upon research and practitioner narratives from management, leadership, organizational studies, entrepreneurship and sustainable business domains, this book explores the many pathways that enable emerging countries to transform knowledge into action to achieve economic and sustainable development. The authors take a holistic approach to 'transforming knowledge' that goes beyond the mere 'application of knowledge' to include the assimilation, adaptation, and contextualization of knowledge to suit the unique contexts, needs and conditions existing in emerging countries. They then presents success stories and case studies comprising innovative solutions for emerging economies that practitioners can utilize. Current research in management is highlighted by bringing together academics, practitioners, policy-makers and interest groups from diverse regions and perspectives.

This exciting book is one of the first textbooks in the fast growing area of sustainability accounting. Contributed to, and edited by an impressive array of internationally renowned authorities, it focuses on the use of sustainability accounting both as an external accountability mechanism (external reporting) and as a tool for helping managers assess and manage the social and environmental impacts of their operations (management accounting). Using

real-life examples and case studies to emphasize the links between the conceptual basis and issues in practice, this outstanding book addresses the growing interest among both practitioners and academics in social, environmental and ethical accountability, as interpreted through the lens of sustainable development.

Financial Accounting and Reporting: An International Approach is an adaptation of McGraw-Hill Australia's bestselling financial accounting text *Australian Financial Accounting* by Craig Deegan, authored by Anne Marie Ward of Ulster University. Set within an international context, with a solid grounding in IAS/ IFRS, the book provides students with a detailed grasp of reporting requirements in an accessible and engaging manner. Up to date throughout and complete in theoretical and practical coverage, the book successfully communicates the detail necessary to understand, challenge and critically evaluate financial reporting. The result gives students a strong foundation for current study and their future professional lives.

Financial and Managerial Aspects in HRM: A Practical Guide breaks new ground by being the first to compile the everyday management and financial decisions of HR managers in a single book. It is an essential resource for understanding core practical HRM issues in the modern workplace.

Essential Mathematics for Economics and Business is established as one of the leading introductory textbooks on mathematics for students of business and economics. Combining a user-friendly approach to mathematics with practical applications to the subjects, the text provides students with a clear and comprehensible guide to mathematics. The fundamental mathematical concepts are explained in a simple and accessible style, using a wide selection of worked examples, progress exercises and real-world applications. New to this Edition Fully updated text with revised worked examples and updated material on Excel and Powerpoint New exercises in mathematics and its applications to give further clarity and practice opportunities Fully updated online material including animations and a new test bank The fourth edition is supported by a companion website at www.wiley.com/college/bradley, which contains: Animations of selected worked examples providing students with a new way of understanding the problems Access to the Maple T.A. test bank, which features over 500 algorithmic questions Further learning material, applications, exercises and solutions. Problems in context studies, which present the mathematics in a business or economics framework. Updated PowerPoint slides, Excel problems and solutions. "The text is aimed at providing an introductory-level exposition of mathematical methods for economics and business students. In terms of level, pace, complexity of examples and user-friendly style the text is excellent - it genuinely recognises and meets the needs of students with minimal maths background." —Colin Glass, Emeritus Professor, University of Ulster "One of the major strengths of this book is the range of exercises in both drill and applications. Also the 'worked examples' are excellent; they provide examples of the use of mathematics to realistic problems and are easy to follow." —Donal Hurley, formerly of University College Cork "The most comprehensive reader in this topic yet, this book is an essential aid to the avid economist who loathes mathematics!" —Amazon.co.uk

This book covers key discussions involving major US and European multinational companies (MNCs) that source products from suppliers in developing countries. Due to the transfer of production from developed to developing nations, there is an urgent need to establish social compliance as a new form of Corporate Social Responsibility (CSR) and a means by which MNCs can meet expected social standards. The cases described are internationally relevant and can be seen to reflect or represent the behavior

of many MNCs and their suppliers in developing nations. The discussion offers essential insights into how different levels of social compliance risk and pressure (including broader stakeholder concerns) move managers to adopt or embrace particular social compliance accounting, reporting and auditing strategies. The book will help readers to understand the major concerns, challenges and dilemmas faced by management in the supply chains of MNCs, and proposes measures that can be taken to resolve those dilemmas. Most importantly, it develops a systematic method of assessing the social compliance performance of suppliers to MNCs. This includes highly detailed accounts of the social compliance performance of suppliers within the clothing industry (in a developing nation) that supply goods to the extensive US and European markets. The book offers a valuable guide, not only for corporate managers but also for practitioners, researchers, academics, and undergraduate and postgraduate business students.

The most highly regarded resource in financial accounting has been revised and updated to prepare today's students for future career success. The ninth edition of Craig Deegan's Financial Accounting features: ◀ the most recent changes to the IASB Conceptual Framework for Financial Reporting and the Australian Accounting Standards ◀ a fully revised contents, a refreshed design and pedagogy ◀ in-depth analysis, comprehensive coverage and detailed Worked Examples ◀ new Real-world Case Scenarios, examples, boxes and videos linking theory to real-world applications ◀ new Opening Questions at the start of each chapter with suggested solutions, and revised end-of-chapter Review Questions and Challenging Questions

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 per-

spective.

The much anticipated fourth edition of Craig Deegan's Financial Accounting Theory delivers authoritative and completely up to date material with the discussion of both existing theories and newer theories that have surfaced as financial reporting has become more international. This edition includes a new selection of modern 'Accounting Headlines' which provide current examples of organisations and individuals putting accounting theory into practice in both local and global settings. Financial Accounting Theory covers additional topics such as critical perspectives, public sector accounting and fair value. Workflows and processes are presented using enhanced visual charts to help demonstrate how accounting works in practice. Deegan presents the concepts in a clear and straightforward style, while challenging students to think critically about the range of accounting theories. Financial Accounting Theory provides a sound basis for readers contemplating further research and develops habits of analytical reasoning and critical thinking.

The Faculty of Economics and Business Bengkulu University (U-NIB) Provinsi Bengkulu, Indonesia, organized the 3rd Beehive International Social Innovation Conference (BISIC) 2020 on 3rd- 4th Oct 2020 in Bengkulu, Indonesia. The number of participants who joined the zoom room was recorded at 450 participants. Participants came from 4 countries, namely Indonesia, Malaysia, Philippines, Thailand. BISIC 2020 is implemented with the support of a stable internet network system and a zoom application. In the implementation there were several technical obstacles encountered by the participants, namely the difficulty of joining the zoom application due to the unstable internet signal. The holding of a virtual conference felt less meaningful, due to the lack of interaction between speakers and participants. The BICED 2020 committee 30 papers were presented and discussed. The papers were authored by researchers from Thailand, Malaysia, Philippines and Indonesian. All papers have been scrutinized by a panel of reviewers who provide critical comments and corrections, and thereafter contributed to the improvement of the quality of the papers.