

Free read Fair value accounting historical cost accounting and systemic risk policy issues and options for strengthening valuation and reducing risk (2023)

examines the relationship between fair value accounting and historical cost accounting and systemic risk to the financial system including the role that the accounting approaches played in the 2008 financial crisis the book makes a plea for systemic governance it follows a practical approach including case studies and conceptual tools policy makers and managers need to work with rather than within theoretical and methodological frameworks the closest we can get to truth is through compassionate dialogue that explores paradoxes and considers the rights and responsibilities of caretakers praise for throughput accounting a guide to constraint management throughput accounting provides managers with a fresh set of eyes to identify and control bottlenecks the drum buffer and rope will become part of the cost accounting lexicon in the future geoffrey garland controller stacoswitch inc this is good stuff steven bragg has introduced us to an accounting structure that will enhance our bottom line utilizing throughput accounting methodology finally we have a presentable means to transform a company's financial functions to support the cultural change to throughput accounting rick j stevens president leanthinkingbyaccountants llc a thought provoking insightful and useful book that explains how older conventions of accounting can lead to poor management decisions instead of focusing on typical cost cutting methods only mr bragg provides cfo's with a systemic approach on how to instead focus on maximizing profits and become better business partners arif iqbal executive director and cfo avon products co ltd japan throughput accounting by steve bragg presents a new way to evaluate and apply the concepts of cost accounting with greater impact on operational efficiencies an interesting understandable and useful guide for anyone who needs a valuable source of information and ideas relating to financial and accounting affairs carlos millan director of finance and operations nola grupo quanam throughput accounting addresses every possible area of constraint management that would be of interest to an accountant this groundbreaking book includes chapters covering financial analysis scenarios with case studies that show specifically how throughput accounting can be used to find the best solutions in a large number of real world situations if you are an accounting manager financial analyst production planner or production manager throughput accounting contains the tools you need to improve your company's performance with the global economy still in recovery it is more important than ever for individuals and organizations to be aware of their money and its potential for both depreciation and growth banking finance and accounting concepts methodologies tools and applications investigates recent advances and undertakings in the financial industry to better equip all members of the world economy with the tools and insights needed to weather any shift in the economic climate with chapters on topics ranging from investment portfolios to credit unions this multi volume reference source will serve as a crucial resource for managers investors brokers and all others within the banking industry this book provides a comparative look at financial management systems from a family of systems point of view despite the similarity between the models there are significant differences that have evolved over time because of systemic reasons like this book presents a novel way to enable people regardless of their scale of influence to take responsibility for global environmental problems including climate change it introduces a new framework called planetary accounting which allows the planetary boundaries non negotiable limits for the environment to be translated into limits for human activity it shows how such

limits can be broken down into chunks that can be managed at different levels from individual and community to business and sector levels to cities and regions and at any level of government the book begins by summarising the science of climate change and introducing the notion of the anthropocene the human age it highlights the importance of returning to and remaining within the planetary boundaries but shows that we can't realistically do so unless we have a new approach to environmental accounting the book then outlines how planetary accounting furnishes this new approach by combining sustainability science change theory and environmental accounting to create a scalable framework for environmental management that encourages systemic and individual change the details of the science of and our human contribution to ten critical human pressures are then presented and the book concludes with a guide for those seeking to apply planetary accounting in practice planetary accounting could form the scientific underpinning of behaviour change programs guide the development of policy and regulations and provide both the basis for environmental laws and the foundation of future global environmental agreements it has been 50 years since the first views from space showed a blue planet alone in our solar system this book is an historic opportunity to provide humanity for the first time with sufficient information to begin implementing planetary accounting volume 23 of advances in management accounting features articles on a variety of current topics in management accounting that are relevant to researchers in both academe and practice from its position as one of the premier management accounting research journals the series is well poised to meet the needs of management accounting scholars this research monograph critically examines convergence of financial reporting in germany by taking into account the influence of political social and economic factors on accounting this study makes an original and significant contribution by examining issues and biases in the convergence process that may challenge the assumption of superiority conventional economic and accounting systems have been exposed by the limitations of market driven mechanisms where public services education and healthcare have been subordinated to profit exacerbating the inequalities between people and countries italy was one of the earliest countries to be affected by the covid 19 pandemic and also one of the hardest hit the successes and failures of the italian response provides a blueprint for the factors determining the ability of institutions to meet these challenges this book presents a multifaceted analysis and reflection of the challenges that various types of organisations public private and non profit have had to face during the pandemic it contributes to the creation of robust strategies for institutions worldwide to be able to respond promptly and equitably to future emergencies and offers insights for developing policy and practice with respect to global leaders accountability for and management of exceptional events it addresses three main subjects extraordinary events and their challenges for business and organisations the nature and roles of interdisciplinary accounting and accountability in a pandemic environment and how the global pandemic is impacting accounting and accountability in diverse contexts such as public services healthcare education and ngos with a focus on institutional approaches to establishing maintaining and discharging accountability throughout the pandemic the insights of this book are invaluable to both students and practitioners seeking to bolster institutional resilience in an increasingly uncertain world both management and accounting communities can learn from this extraordinary global event to promote the process of transforming how business and societies operate a useful guide to financial product modeling and to minimizing business risk and uncertainty looks at wide range of financial assets and markets and correlates them with enterprises profitability introduces advanced and novel machine learning techniques in finance such as support vector machine neural networks random forest k nearest neighbors extreme learning machine deep learning approaches and applies them to analyze finance data sets real world applicable examples to further understanding the handbook of accounting in society invites readers to consider the ways in which accounting affects

organizations institutions communities professions and everyday life diverse in its reach this handbook campaigns for the need to reconsider our understanding of what accounting is and crucially what it can become 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 this edition provides a mix of research perspectives to examine the economic and non economic outcomes of global developments in financial regulation monetary and fiscal measures or sustainable development with a tailored focus on specifics in emerging and transitioning countries the volume combines a mix of approaches to investigate relevant newly emerged topics e g economics of emissions corporate social responsibility reporting as well as traditional issues requiring new approaches e g exchange rate mechanisms investment strategies the impact of corporate reporting on economic fundamentals such a comprehensive view of contemporary economic phenomena makes the volume attractive not only to academia but also to regulators and policymakers when deliberating on the potential outcomes of competing regulatory mechanisms the book introduces pragmatic constructivism as a paradigm for understanding actors construction of functioning practice and for developing methods and concepts for managing and observing that practice the book explores understands and theorises organisational practices as constructed through the activities of all organisational actors actors always act under presumptions of a specific actor world relation which they continuously construct adjust and reconstruct in light of new experiences contexts and communication the outcome of the actor world relation is a reality construction the reality construction may function successfully or it may be hampered by fictitious and illusionary elements due to missing or faulty actor world relations the thesis is that four dimensions of reality facts possibilities values and communication must be integrated in the actor world relation if the construct is to form a successful basis for effective functioning actions drawing on pragmatic constructivism the book provides concepts and ideas for studies regarding actors and their use of management accounting models in their construction of organized reality it concentrates on researching and conceptualizing what creates functioning reality construction it develops concept and methods for understanding analysing and managing the actors reality constructions it is intended for people who do research on or work actively with developing management accounting the theory and practice of management accounting should be seen within the context of varieties of global capitalism to appreciate its role as a calculative technology of capitalism which is practiced on factory floors corporate boards computer networks spreadsheets and so forth this new textbook is the first to introduce the field from a rounded social science perspective strategizing management accounting offers a theoretical discussion on management accounting s strategic orientation by accommodating two interrelated lines of analyses from historical and contemporary perspectives the

book illustrates how new management accounting has evolved into the form in which it exists today in its neoliberal context and how those new management accounting practices have become manifestos for the managers as calculative technologies of decision making performance management control corporate governance as well as global governance and development within various forms of organizations across the globe each chapter draws on foucauldian analysis of biopolitics explaining how neoliberal market logic informs a set of strategies and mechanisms through which various social entities and discourses are made governable by considering them as biopolitical entities of global governance written by two recognized accounting experts this book is vital reading for all students of management accounting and will also be a useful supplementary resource for those wanting to understand and research accounting's vital role in contemporary society the concept of fair value marked a major departure from traditional cost accounting in theory under this approach a balance sheet that better reflects the current value of assets and liabilities critics of fair value argue that it is less useful over longer time frames and prone to distortion by market inefficiencies resulting in procyclicality in the financial system by exacerbating market swings comprising contributions from a unique mixture of academics standard setters and practitioners and edited by internationally recognized experts this book on a controversial and intensely debated topic is a comprehensive reference source which examines the use of fair value in international financial reporting standards and the us standard sfas 157 fair value measurement setting out the case for and against looks at fair value from a number of different theoretical and practical perspectives including a critical review of the merits and arguments against the use of fair value accounting explores fair value accounting in practice involvement in the great financial crisis implications for managerial reporting discretion compensation and investment this volume is an indispensable reference that is deserving of a place on the bookshelves of both libraries and all those working in studying or researching the areas of international accounting financial accounting and reporting this background paper to the state of food and agriculture 2023 introduces true cost accounting tca as an approach to measure and value the costs and benefits generated by agrifood systems in order to facilitate improved decision making the paper is based on a systematic review of existing tca approaches and of relevant case studies in agrifood systems guidance on conducting tca is provided especially in relation to data collection the paper ends with a discussion on scaling and harmonizing tca for agrifood systems transformation based on a systematic literature review the paper describes seven tca approaches and identifies nine case studies deemed most relevant to policymakers in agrifood systems it then proceeds to describe the different stages and steps needed to undergo a tca study such as setting the boundaries of their assessment determining the materiality of indicators and estimating data points that are not readily available the latter is particularly important given that a lack of robust data at low cost is potentially the main barrier to applying and scaling up tca especially in middle and low income countries because a tca study requires a substantial amount of data to be collected it is important to start with the data that are available and use this to determine which data points are crucial to answering a given policy question to then focus on refining the available data points and filling in missing data points that are essential to the analysis another important bottleneck to scaling up tca is the issue of harmonization which the paper argues is impeded by the number of approaches available as future steps for scaling up tca harmonization by integrating methodologies and adopting shared principles ideas and requirements is thus recommended advances in management accounting is a publication of quality applied research in management accounting the journal's purpose is to publish thought provoking articles that advance knowledge in the management accounting discipline and are of interest to both academics and practitioners this title was first published in 2003 our cherished economic indicators of income product consumption and capital fail in taking a long term view

of social progress they do not account for environmental deterioration which impairs the quality of life of present and future generations and hence the sustainability of development greening the conventional national and corporate accounts introduces environmental impacts and costs into these accounts and balances the result is a new compass for steering the economy towards sustainability which may change not only our main measures of economic performance but also the basic tenets of environmental and resource policies this book presents methodological advances and case studies of environmental accounting and discusses their use in environmental management and policies in their introduction the editors provide a critical perspective of historical developments and current debates both accountants and auditors are confronted daily with challenges associated with the evaluation of credit risk market risk and other exposures the book provides up to date information on the most significant developments in risk management policies and practices accountants whose work under international financial reporting standards increasingly involves risk control in their job will find this book of practical value with the inclusion of material on how to successfully design implementation and use risk control measures designed specifically for accountants the book starts with the fundamental factors underpinning risk volatility and uncertainty and then shows how and why accounting auditing and risk control correlate the themes covered in the book include credit risk market risk liquidity risk investment risk and event risk this practical handbook complete with case studies is specifically aimed at accountants comprehensive information on how to develop implement and use a risk management system covers credit risk market risk liquidity risk investment risk event risk there has been an increased interest in social and environmental issues in recent years as more consideration is given to the idea of sustainability and social accounting social accounting can be considered a straightforward manifestation of corporate enforcement to legitimize explain and justify the organization s activities or an ethically desirable component of any well functioning democracy social accounting can also include environmental accounting which is focused on environmental issues additional study is required to better understand the relevancy of social and environmental accounting in today s modern business world modern regulations and practices for social and environmental accounting discusses social and environmental accounting and considers regulations norms organizational practices and the challenges of education covering a range of topics such as non financial reporting and corporate social responsibility this reference work is ideal for industry professionals researchers academicians managers practitioners instructors and students 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 volume 19 of advances in public interest accounting responds to global forces and accountability once again converge in this volume illustrating the significant and multifaceted nature of the role of accounting in societies accounting is an evolved economic institution summarizes accounting history over the past ten thousand years and can be used as a primer of accounting history the book recognises three compartmental debates surrounding control innovative entrepreneurship and knowledge management which need to be integrated to support the entrepreneurial adventure acknowledging a need to build a bridge between theory and practice the book provides a rich empirical analysis to support the theoretical issues raised the 43 papers in this collection originally published from 1972 to 1987 delve into accounting observing and exploring its functioning they construct a basis for interrogating it in use and indeed they attempt to account for accounting the author seeks to understand accounting to appreciate what it is what it does and how it does it examining it from without rather than from within 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 distributed to some depository libraries in microfiche the ruination of investors in enron worldcom waste management aldelphia tyco and scores of other business concerns has raised questions about the adequacy and relevance of academic research into accounting ethics as well as the ethical nature of professional parties this research collection includes important papers from key journals and books that reassess theories research studies and professional practices in the field of accounting ethics in addition to examining the current crisis in the creditability of financial reports many of the papers here work toward developing a body of knowledge that will protect the investing public in the future the growth of financial markets has clearly outpaced the development of financial market regulations with growing complexity in the world of finance and the resultant higher frequency of financial crises all eyes have shifted toward the current inad accounting and the role of accountants has permeated the modern societies for the most part we have accepted the impartiality and objectivity of accounting and not recognized how accounting systems are embedded in a country s economic and legal framework much of which is in turn shaped by political processes this web of interactions results in complex economic and political questions which require accounting researchers to focus on several related trends information economics regulatory economics sociology and political science although considerable progress has been made in the field of accounting many fundamental questions are still subject to debate in this book leading international scholars address a number of important questions what is the role of accounting in security valuation decision making and contracting what can we learn from economics based research in accounting what is the role of auditing and how can accounting standards be enforced what are the cost and benefits of accounting and disclosure regulation what is the role of accounting in society how does lobbying affect the political process of standard setting what are the consequences of the internationalization of standard setting this seminal book will be of interest to academics researchers and graduate students of accounting finance business studies sociology and political economy this proceedings volume examines accounting and financial issues and trends from both global and local economic perspectives featuring selected contributions presented at the 19th annual conference on finance and accounting acfa held in prague czech republic this book offers a mixture of research methods and micro and macroeconomic approaches to depict a detailed picture of the impact of global and local determinants on the globalized economy the global perspectives versus local specifics make the volume useful for not only academics and scholars but also for

regulators and policy makers when deliberating the potential outcome of competing regulatory mechanisms the annual conference on finance and accounting acfa has become one of the biggest conferences in the central and eastern european cee region solely oriented to contemporary research in finance and accounting bringing together researchers and scholars from all over the world the conference provides a platform in which thoughts visions and contemporary developments in the field of finance and accounting are discussed islamic finance is one of the fastest growing sectors in international banking and finance owing to the increasing availability and ease of access to islamic services islamic finance has become increasingly important not only in muslim countries but around the world making it a global industry under the gulf cooperation council gcc as well as in some regions such as the middle east and north africa a dual financial system is implemented where sharia compliant products are marketed alongside conventional financial systems in this thoroughly researched collection of chapters researchers from around the world examine the role of islamic finance in the economies and prospects of different companies they discuss islamic finance literature from both theoretical and empirical perspectives the theoretical section of the book consists of conceptual chapters that enable readers to critically evaluate and expand their understanding of accounting and finance the chapters in the empirical section of this handbook discuss and interpret empirical evidence to provide clear implications for practice research and society this section bridges the gap between theory and practice and offers suggestions for future research islamic accounting and finance is geared towards scholars and students but it is also of use to banking and finance practitioners accounting systems and sustainability management are vital for company management and performance this is particularly difficult for small businesses as such it is necessary to understand the features and issues of sustainable accounting systems with a particular focus on small business maintaining sustainable accounting systems in small business is a critical scholarly resource that explores sustainability accounting systems with small businesses and how the economic social and environmental aspects are related to each other in the company s management and performance featuring coverage on a broad range of topics such as management control system integrated reporting and small and medium enterprises this book is geared towards entrepreneurs business managers academicians business professionals and graduate level students seeking practical information about the different sustainable accounting systems from strategic organizational and accounting perspectives

Fair Value Accounting, Historical Cost Accounting, and Systemic Risk 2013-10-04

examines the relationship between fair value accounting and historical cost accounting and systemic risk to the financial system including the role that the accounting approaches played in the 2008 financial crisis

Systemic Governance and Accountability 2008-01-16 the book makes a plea for systemic governance it follows a practical approach including case studies and conceptual tools policy makers and managers need to work with rather than within theoretical and methodological frameworks the closest we can get to truth is through compassionate dialogue that explores paradoxes and considers the rights and responsibilities of caretakers

Systemic Policy and Financial Stability 2010 praise for throughput accounting a guide to constraint management throughput accounting provides managers with a fresh set of eyes to identify and control bottlenecks the drum buffer and rope will become part of the cost accounting lexicon in the future geoffrey garland controller stacoswitch inc this is good stuff steven bragg has introduced us to an accounting structure that will enhance our bottom line utilizing throughput accounting methodology finally we have a presentable means to transform a company s financial functions to support the cultural change to throughput accounting rick j stevens president leanthinkingbyaccountants llc a thought provoking insightful and useful book that explains how older conventions of accounting can lead to poor management decisions instead of focusing on typical cost cutting methods only mr bragg provides cfos with a systemic approach on how to instead focus on maximizing profits and become better business partners arif iqball executive director and cfo avon products co ltd japan throughput accounting by steve bragg presents a new way to evaluate and apply the concepts of cost accounting with greater impact on operational efficiencies an interesting understandable and useful guide for anyone who needs a valuable source of information and ideas relating to financial and accounting affairs carlos millan director of finance and operations nola grupo quanam throughput accounting addresses every possible area of constraint management that would be of interest to an accountant this groundbreaking book includes chapters covering financial analysis scenarios with case studies that show specifically how throughput accounting can be used to find the best solutions in a large number of real world situations if you are an accounting manager financial analyst production planner or production manager throughput accounting contains the tools you need to improve your company s performance

Throughput Accounting 2007-04-13 with the global economy still in recovery it is more important than ever for individuals and organizations to be aware of their money and its potential for both depreciation and growth banking finance and accounting concepts methodologies tools and applications investigates recent advances and undertakings in the financial industry to better equip all members of the world economy with the tools and insights needed to weather any shift in the economic climate with chapters on topics ranging from investment portfolios to credit unions this multi volume reference source will serve as a crucial resource for managers investors brokers and all others within the banking industry

Banking, Finance, and Accounting: Concepts, Methodologies, Tools, and Applications

2014-07-31 this book provides a comparative look at financial management systems from a family of systems point of view despite the similarity between the models there are significant differences that have evolved over time because of systemic reasons like

Mark-to-market Accounting 2009 this book presents a novel way to enable people regardless of their scale of influence to take responsibility for global environmental problems including climate change it introduces a new framework called planetary accounting which allows the planetary boundaries non negotiable limits for the environment to be translated into limits for human activity it shows how such limits can be broken down into chunks that can be managed at different levels from individual and community to business and sector levels to cities and regions and at

any level of government the book begins by summarising the science of climate change and introducing the notion of the anthropocene the human age it highlights the importance of returning to and remaining within the planetary boundaries but shows that we can't realistically do so unless we have a new approach to environmental accounting the book then outlines how planetary accounting furnishes this new approach by combining sustainability science change theory and environmental accounting to create a scalable framework for environmental management that encourages systemic and individual change the details of the science of and our human contribution to ten critical human pressures are then presented and the book concludes with a guide for those seeking to apply planetary accounting in practice planetary accounting could form the scientific underpinning of behaviour change programs guide the development of policy and regulations and provide both the basis for environmental laws and the foundation of future global environmental agreements it has been 50 years since the first views from space showed a blue planet alone in our solar system this book is an historic opportunity to provide humanity for the first time with sufficient information to begin implementing planetary accounting

Models of Public Budgeting and Accounting Reform Volume 2 Supplement 1 2002-12-09 volume 23 of advances in management accounting features articles on a variety of current topics in management accounting that are relevant to researchers in both academe and practice from its position as one of the premier management accounting research journals the series is well poised to meet the needs of management accounting scholars

Planetary Accounting 2020-03-10 this research monograph critically examines convergence of financial reporting in germany by taking into account the influence of political social and economic factors on accounting this study makes an original and significant contribution by examining issues and biases in the convergence process that may challenge the assumption of superiority

Advances in Management Accounting 2014-06-26 conventional economic and accounting systems have been exposed by the limitations of market driven mechanisms where public services education and healthcare have been subordinated to profit exacerbating the inequalities between people and countries italy was one of the earliest countries to be affected by the covid 19 pandemic and also one of the hardest hit the successes and failures of the italian response provides a blueprint for the factors determining the ability of institutions to meet these challenges this book presents a multifaceted analysis and reflection of the challenges that various types of organisations public private and non profit have had to face during the pandemic it contributes to the creation of robust strategies for institutions worldwide to be able to respond promptly and equitably to future emergencies and offers insights for developing policy and practice with respect to global leaders accountability for and management of exceptional events it addresses three main subjects extraordinary events and their challenges for business and organisations the nature and roles of interdisciplinary accounting and accountability in a pandemic environment and how the global pandemic is impacting accounting and accountability in diverse contexts such as public services healthcare education and ngos with a focus on institutional approaches to establishing maintaining and discharging accountability throughout the pandemic the insights of this book are invaluable to both students and practitioners seeking to bolster institutional resilience in an increasingly uncertain world both management and accounting communities can learn from this extraordinary global event to promote the process of transforming how business and societies operate

Globalisation and Contextual Factors in Accounting 2012-03-01 a useful guide to financial product modeling and to minimizing business risk and uncertainty looks at wide range of financial assets and markets and correlates them with enterprises profitability introduces advanced and novel machine learning techniques in finance such as support vector machine neural networks random forest k nearest neighbors extreme learning machine deep learning approaches and applies them to analyze

finance data sets real world applicable examples to further understanding
Accounting, Accountability and Crisis Management 2024-08-01 the handbook of accounting in society invites readers to consider the ways in which accounting affects organizations institutions communities professions and everyday life diverse in its reach this handbook campaigns for the need to reconsider our understanding of what accounting is and crucially what it can become

The Essentials of Machine Learning in Finance and Accounting 2021-06-20 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

Handbook of Accounting in Society 2024-05-02 this edition provides a mix of research perspectives to examine the economic and non economic outcomes of global developments in financial regulation monetary and fiscal measures or sustainable development with a tailored focus on specifics in emerging and transitioning countries the volume combines a mix of approaches to investigate relevant newly emerged topics e g economics of emissions corporate social responsibility reporting as well as traditional issues requiring new approaches e g exchange rate mechanisms investment strategies the impact of corporate reporting on economic fundamentals such a comprehensive view of contemporary economic phenomena makes the volume attractive not only to academia but also to regulators and policymakers when deliberating on the potential outcomes of competing regulatory mechanisms

Methodological issues in accounting research 2018-03-26 the book introduces pragmatic constructivism as a paradigm for understanding actors construction of functioning practice and for developing methods and concepts for managing and observing that practice the book explores understands and theorises organisational practices as constructed through the activities of all organisational actors actors always act under presumptions of a specific actor world relation which they continuously construct adjust and reconstruct in light of new experiences contexts and communication the outcome of the actor world relation is a reality construction the reality construction may function successfully or it may be hampered by fictitious and illusionary elements due to missing or faulty actor world relations the thesis is that four dimensions of reality facts possibilities values and communication must be integrated in the actor world relation if the construct is to form a successful basis for effective functioning actions drawing on pragmatic constructivism the book provides concepts and ideas for studies regarding actors and their use of management accounting models in their construction of organized reality it concentrates on researching and conceptualizing what creates functioning reality construction it develops concept and methods for understanding analysing and managing the actors reality constructions it is intended for people who do research on or work actively with developing management accounting

Regulation of Finance and Accounting 2022-10-27 the theory and practice of management accounting should be seen within the context of varieties of global capitalism to appreciate its role as a calculative technology of capitalism which is practiced on factory floors corporate boards computer networks spreadsheets and so forth this new textbook is the first to introduce the field from a rounded social science perspective strategizing management accounting offers a theoretical discussion on management accounting's strategic orientation by accommodating two interrelated lines of analyses from historical and contemporary perspectives the book illustrates how new management accounting has evolved into the form in which it exists today in its neoliberal context and how those new management accounting practices have become manifestos for the managers as calculative technologies of decision making performance management control corporate governance as well as global governance and development within various forms of organizations across the globe each chapter draws on Foucauldian analysis of biopolitics explaining how neoliberal market logic informs a set of strategies and mechanisms through which various social entities and discourses are made governable by considering them as biopolitical entities of global governance written by two recognized accounting experts this book is vital reading for all students of management accounting and will also be a useful supplementary resource for those wanting to understand and research accounting's vital role in contemporary society

A Philosophy of Management Accounting 2017-03-27 the concept of fair value marked a major departure from traditional cost accounting in theory under this approach a balance sheet that better reflects the current value of assets and liabilities critics of fair value argue that it is less useful over longer time frames and prone to distortion by market inefficiencies resulting in procyclicality in the financial system by exacerbating market swings comprising contributions from a unique mixture of academics standard setters and practitioners and edited by internationally recognized experts this book on a controversial and intensely debated topic is a comprehensive reference source which examines the use of fair value in international financial reporting standards and the US standard SFAS 157 fair value measurement setting out the case for and against looks at fair value from a number of different theoretical and practical perspectives including a critical review of the merits and arguments against the use of fair value accounting explores fair value accounting in practice involvement in the great financial crisis implications for managerial reporting discretion compensation and investment this volume is an indispensable reference that is deserving of a place on the bookshelves of both libraries and all those working in studying or researching the areas of international accounting financial accounting and reporting

Strategizing Management Accounting 2018-08-30 this background paper to the state of food and agriculture 2023 introduces true cost accounting (tca) as an approach to measure and value the costs and benefits generated by agrifood systems in order to facilitate improved decision making the paper is based on a systematic review of existing tca approaches and of relevant case studies in agrifood systems guidance on conducting tca is provided especially in relation to data collection the paper ends with a discussion on scaling and harmonizing tca for agrifood systems transformation based on a systematic literature review the paper describes seven tca approaches and identifies nine case studies deemed most relevant to policymakers in agrifood systems it then proceeds to describe the different stages and steps needed to undergo a tca study such as setting the boundaries of their assessment determining the materiality of indicators and estimating data points that are not readily available the latter is particularly important given that a lack of robust data at low cost is potentially the main barrier to applying and scaling up tca especially in middle and low income countries because a tca study requires a substantial amount of data to be collected it is important to start with the data that are available and use this to determine which data points are crucial to answering a given policy question to then focus on refining the available data points and filling in missing

data points that are essential to the analysis another important bottleneck to scaling up tca is the issue of harmonization which the paper argues is impeded by the number of approaches available as future steps for scaling up tca harmonization by integrating methodologies and adopting shared principles ideas and requirements is thus recommended

The Routledge Companion to Fair Value in Accounting 2018-06-13 advances in management accounting is a publication of quality applied research in management accounting the journal s purpose is to publish thought provoking articles that advance knowledge in the management accounting discipline and are of interest to both academics and practitioners

True cost accounting applications for agrifood systems policymakers 2023-11-06 this title was first published in 2003 our cherished economic indicators of income product consumption and capital fail in taking a long term view of social progress they do not account for environmental deterioration which impairs the quality of life of present and future generations and hence the sustainability of development greening the conventional national and corporate accounts introduces environmental impacts and costs into these accounts and balances the result is a new compass for steering the economy towards sustainability which may change not only our main measures of economic performance but also the basic tenets of environmental and resource policies this book presents methodological advances and case studies of environmental accounting and discusses their use in environmental management and policies in their introduction the editors provide a critical perspective of historical developments and current debates

Advances in Management Accounting 2021-10-28 both accountants and auditors are confronted daily with challenges associated with the evaluation of credit risk market risk and other exposures the book provides up to date information on the most significant developments in risk management policies and practices accountants whose work under international financial reporting standards increasingly involves risk control in their job will find this book of practical value with the inclusion of material on how to successfully design implementation and use risk control measures designed specifically for accountants the book starts with the fundamental factors underpinning risk volatility and uncertainty and then shows how and why accounting auditing and risk control correlate the themes covered in the book include credit risk market risk liquidity risk investment risk and event risk this practical handbook complete with case studies is specifically aimed at accountants comprehensive information on how to develop implement and use a risk management system covers credit risk market risk liquidity risk investment risk event risk

Green Accounting 2018-01-12 there has been an increased interest in social and environmental issues in recent years as more consideration is given to the idea of sustainability and social accounting social accounting can be considered a straightforward manifestation of corporate enforcement to legitimize explain and justify the organization s activities or an ethically desirable component of any well functioning democracy social accounting can also include environmental accounting which is focused on environmental issues additional study is required to better understand the relevancy of social and environmental accounting in today s modern business world modern regulations and practices for social and environmental accounting discusses social and environmental accounting and considers regulations norms organizational practices and the challenges of education covering a range of topics such as non financial reporting and corporate social responsibility this reference work is ideal for industry professionals researchers academicians managers practitioners instructors and students

Risk Accounting and Risk Management for Accountants 2007-08-29 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

Modern Regulations and Practices for Social and Environmental Accounting 2022-04-08
volume 19 of advances in public interest accounting responds to global forces and accountability once again converge in this volume illustrating the significant and multifaceted nature of the role of accounting in societies

Handbook of Accounting and Sustainability 2022-07-21 accounting is an evolved economic institution summarizes accounting history over the past ten thousand years and can be used as a primer of accounting history

Accounting in Conflict 2016-11-18 the book recognises three compartmental debates surrounding control innovative entrepreneurship and knowledge management which need to be integrated to support the entrepreneurial adventure acknowledging a need to build a bridge between theory and practice the book provides a rich empirical analysis to support the theoretical issues raised

Accounting is an Evolved Economic Institution 2008 the 43 papers in this collection originally published from 1972 to 1987 delve into accounting observing and exploring its functioning they construct a basis for interrogating it in use and indeed they attempt to account for accounting the author seeks to understand accounting to appreciate what it is what it does and how it does it examining it from without rather than from within

Accounting and Auditing Oversight 2013 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

The Multifaceted Relationship Between Accounting, Innovative Entrepreneurship, and Knowledge Management 2019-06-07 distributed to some depository libraries in microfiche

Accounting From the Outside (RLE Accounting) 2013-11-26 the ruination of investors in enron worldcom waste management aldelphia tyco and scores of other business concerns has raised questions about the adequacy and relevance of academic research into accounting ethics as well as the ethical nature of professional parties this research collection includes important papers from key journals and books that reassess theories research studies and professional practices in the field of accounting ethics in addition to examining the current crisis in the creditability of financial reports many of the papers here work toward developing a body of knowledge that will protect the investing public in the future

Extinction Governance, Finance and Accounting 2022-05-30 the growth of financial markets has clearly outpaced the development of financial market regulations with

growing complexity in the world of finance and the resultant higher frequency of financial crises all eyes have shifted toward the current inad

Accounting Reform and Investor Protection 2003 accounting and the role of accountants has permeated the modern societies for the most part we have accepted the impartiality and objectivity of accounting and not recognized how accounting systems are embedded in a country's economic and legal framework much of which is in turn shaped by political processes this web of interactions results in complex economic and political questions which require accounting researchers to focus on several related trends information economics regulatory economics sociology and political science although considerable progress has been made in the field of accounting many fundamental questions are still subject to debate in this book leading international scholars address a number of important questions what is the role of accounting in security valuation decision making and contracting what can we learn from economics based research in accounting what is the role of auditing and how can accounting standards be enforced what are the cost and benefits of accounting and disclosure regulation what is the role of accounting in society how does lobbying affect the political process of standard setting what are the consequences of the internationalization of standard setting this seminal book will be of interest to academics researchers and graduate students of accounting finance business studies sociology and political economy

Accounting Irregularities at Fannie Mae and the Effect on Investors 2005 this proceedings volume examines accounting and financial issues and trends from both global and local economic perspectives featuring selected contributions presented at the 19th annual conference on finance and accounting acfa held in prague czech republic this book offers a mixture of research methods and micro and macroeconomic approaches to depict a detailed picture of the impact of global and local determinants on the globalized economy the global perspectives versus local specifics make the volume useful for not only academics and scholars but also for regulators and policy makers when deliberating the potential outcome of competing regulatory mechanisms the annual conference on finance and accounting acfa has become one of the biggest conferences in the central and eastern european cee region solely oriented to contemporary research in finance and accounting bringing together researchers and scholars from all over the world the conference provides a platform in which thoughts visions and contemporary developments in the field of finance and accounting are discussed

Review of Reports by the U.S. General Accounting Office and the Commodity Futures Trading Commission on Derivative Products 1994 islamic finance is one of the fastest growing sectors in international banking and finance owing to the increasing availability and ease of access to islamic services islamic finance has become increasingly important not only in muslim countries but around the world making it a global industry under the gulf cooperation council gcc as well as in some regions such as the middle east and north africa a dual financial system is implemented where sharia compliant products are marketed alongside conventional financial systems in this thoroughly researched collection of chapters researchers from around the world examine the role of islamic finance in the economies and prospects of different companies they discuss islamic finance literature from both theoretical and empirical perspectives the theoretical section of the book consists of conceptual chapters that enable readers to critically evaluate and expand their understanding of accounting and finance the chapters in the empirical section of this handbook discuss and interpret empirical evidence to provide clear implications for practice research and society this section bridges the gap between theory and practice and offers suggestions for future research islamic accounting and finance is geared towards scholars and students but it is also of use to banking and finance practitioners

Accounting Ethics: Crisis in accounting ethics 2006 accounting systems and sustainability management are vital for company management and performance this is

particularly difficult for small businesses as such it is necessary to understand the features and issues of sustainable accounting systems with a particular focus on small business maintaining sustainable accounting systems in small business is a critical scholarly resource that explores sustainability accounting systems with small businesses and how the economic social and environmental aspects are related to each other in the company s management and performance featuring coverage on a broad range of topics such as management control system integrated reporting and small and medium enterprises this book is geared towards entrepreneurs business managers academicians business professionals and graduate level students seeking practical information about the different sustainable accounting systems from strategic organizational and accounting perspectives

Global Shock, Risks, and Asian Financial Reform 2014-12-31

The Economics and Politics of Accounting 2005-09-15

Global Versus Local Perspectives on Finance and Accounting 2019-02-28

Islamic Accounting And Finance: A Handbook 2023-03-23

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