

Comparative International Accounting 12th Edition

A world list of books in the English language.

1: Daniel Mügge: Introduction 2: Eilis Ferran: Financial Supervision 3: Jasper Blom: Banking 4: Daniel Mügge: Securities and Derivatives Markets 5: Lucia Quaglia: Insurance 6: Bart Stellinga: Accounting Standards 7: David Howarth and Lucia Quaglia: Hedge Funds 8: Stefanie Hiss and Sebastian Nagel: Credit Rating Agencies 9: Eleni Tsingou: Money Laundering 10: Duncan Wigan: Offshore Financial Centres 11: Andrew Baker: Macroprudential Regulation.

Essay from the year 2003 in the subject Business economics – Accounting and Taxes, grade: 1,5 (A), Oxford Brookes University (Business School), course: International Financial Accounting, 37 entries in the bibliography, language: English, abstract: This essay will compare and contrast the accounting systems of Germany and the United States of Amerika. First the single systems, their core concepts and purposes will be introduced. Second, the two core concepts of conservatism and true and fair value will be presented. Both systems will be examined in order to show how they incorporate these concepts and how this might affect the calculation of profits. Where data is available, selected examples from published company accounts will be shown. Finally some short comments on how the systems come closer to each other since several german companies aim for crosslistings in both countries. A conclusion will summarize the main facts. Different accounting systems might come to different results in their calculations of profits. This can be shown by drawing an example from the Siemens AG's annual report 2000. In their report based on German GAAP (General Accepted Accounting Principles) the net income in 2000 was 7,901 million €. The same calculation based on U.S. GAAP amounts in the F-20 report for the Securities and Exchange Commission (SEC) to 8,860 million € (see figure 1). Now the Question is how come this difference of nearly 14%? Is one system more exact? [...] As we have seen in assignment 1, accounting is not a science. It has been developed to serve a purpose. Accounting systems are influenced by several social and economic factors (Radebaugh and Gray, 1997). [...] It seems that German GAAP and US GAAP have different objectives. Therefore we will analyze the two systems in their national contexts now.

Europe and the Governance of Global Finance

Books in Print

International Accounting and Finance Handbook

Cumulative Book Index

Business and Management Practices in Greece

Accounting

365.991

Financial reporting practices differ widely between countries and this has far-reaching implications for multinational businesses. Over more than a century, there have been attempts to classify countries into groups by similarities of practices. With the recent spread of International Financial Reporting Standards, it might appear that classification is largely of historical interest, but this is not the case, for several reasons explained in this book. Christopher Nobes offers a critical analysis of the many previous accounting classifications, having drawn lessons from other fields of science and social science. Revised and updated to reflect the IFRS era, the book discusses how old classifications are reflected in today's international differences in practice under IFRS. It concludes with a discussion on the most useful classifications, and how classifications can still be relevant in the era of international standards. This book will be essential for academics, postgraduates and undergraduates in international accounting, accounting theory and to international accounting professionals.

As change sweeps across the public sector, a huge range of accounting and financial management challenges are created. This textbook analyses the reforms that are being introduced to deal with these challenges and their global impact on the public sector. Readers are provided with an international overview of government accounting, reporting, management control, cost accounting, budgeting and auditing. In explaining how innovative financial management tools are utilized in the public sector, the authors address a number of emerging issues: Harmonization trends in public financial management and International Public Sector Accounting Standards (IPSASs) Financial reporting and consolidated financial statements in the public sector Public sector management accounting and control methods Financial and performance auditing in the public sector This concise and accessible textbook will be core reading for public sector accounting and financial management students and will also be required reading for students of public management and administration more generally. Managers, accountants, consultants and auditors working in the public sector will also find the book a useful reference.

Terms, Concepts, Processes, and Regulations

The Anatomy of Corporate Law

Comparative International Management

A Comparative Context

IFRS for Small and Medium-Sized Enterprises

Compliance, Performance, and Integrated Reporting and Assurance

Financial reporting practices differ widely between countries and this has far-reaching implications for multinational businesses. Over more than a century, there have been attempts to classify countries into groups by similarities of practices. With the recent spread of International Financial Reporting Standards, it might appear that classification is largely of historical interest, but this is not the case, for several reasons explained in this book. Christopher Nobes offers a critical analysis of the many previous accounting classifications, having drawn lessons from other fields of science and social science. Revised and updated to reflect the IFRS era, the book discusses how old classifications are reflected in today's international differences in practice under IFRS. It concludes with a discussion on the most useful classifications, and how classifications can still be relevant in the era of international standards. This book will be essential for academics, postgraduates and undergraduates in international accounting, accounting theory and to international accounting professionals.

Public Private Partnerships (PPPs) promise much and present an exciting policy option. Yet as this Handbook reveals there is still much debate about the meaning of partnership, and the degree to which potential advantages are in fact being delivered. In this timely Handbook, leading scholars from around the world explore the challenges presented by infrastructure PPPs, and contemplate what lies ahead as governments balance the need to provide innovative new infrastructure against the requirement for good public governance. This Handbook builds on a range of exciting theoretical lenses that span several disciplinary boundaries. It presents innovative insights and informed perspectives from an international base of empirical evidence. This essential Handbook will prove an invaluable reference work for academics, advanced post-graduate students and commentators of PPPs, as well as professionals, infrastructure regulators and government policy advisors.

A comprehensive picture of the Greek business system and management practices placed in a comparative context. The editors bring together knowledge from contemporary research in a comprehensive, analytical and comparative way that enables readers to see the Greek system in a holistic way.

The Cumulative Book Index

U.S. GAAP and German HGB - A comparative Approach

The British Library General Catalogue of Printed Books, 1986 to 1987

Corporate Tax Base in the Light of the IAS/IFRS and EU Directive 2013/34: A Comparative Approach

Aiming for Global Accounting Standards

International Handbook on Public-Private Partnership

A useful reference guide that aides those who have international business and financial interests. Provides an in-depth look into the international dimensions of accounting, reporting, and control and finance. It highlights major differences in accounting principles around the world.

International Financial Reporting Standards (IFRS) are internationally-recognized financial reporting guidelines regulated by the International Accounting Standards Board (IASB) to ensure that uniformity exists in the global financial system. In addition to regulating financial reporting, the adoption of IRFS has been shown to impact the flow of foreign capital and trade. Economics and Political Implications of International Financial Reporting Standards focuses on the consequences and determinants of the adoption of the International Financial Reporting Standard (IFRS), which has remained a top issue in International Accounting. This timely publication brings to the forefront issues related to the political and economic influences and impacts of IFRS in addition to providing a platform for further research in this area. Policy makers, academics, researchers, graduate-level students, and professionals across the fields of management, economics, finance, international relations, and political science will find this publication pertinent to furthering their understanding of financial reporting at the global level.

Corporate social responsibility (CSR) has developed into a crucial corporate and organizational issue around the world. It has been incorporated into various sectors and countries, and includes many types of activities and dimensions. It is a common notion that organizations are more inclined today to broaden and shift their performance focus from short-term goals towards long-term social, environmental, and value-added perspectives.

Under the framework of corporate governance, organizations and companies are motivated to promote fairness, transparency, ethics, and accountability in their transactions, while concurrently maintaining enhanced standards of governance. This means that organizations and corporations must align their activities with community aspirations which is an issue falling within the sphere of CSR. Increased attention has been placed on the organizations regarding their approach towards the needs of various stakeholders. However, a crucial issue that this book attempts to address is the association, intersection, and inter-relationship between governance and CSR within the EU region, which are not adequately established in the existing literature. The book will show that governance and CSR are highly connected. With the purpose of studying the association of CSR with legal, managerial and empirical aspects of governance in corporations and not-for-profit organizations, in various sectors of the economy, the book also intends to provide useful policy implications, as well as to offer constructive directions for future research. This book will be of value to researchers, academics, practitioners, policymakers, and students in the fields of CRS and governance, organizational theory, marketing management, business ethics and human resource management.

International Economics, 12th Edition

New Trends in Finance and Accounting

"Modernising" Commercial Accounting Law in Germany - Effects on Public Sector Accrual Accounting?

Analisi dei fattori di moderazione

MBA

Vidyodaya

From 2001 to 2011, the International Accounting Standards Board (IASB) and its International Financial Reporting Standards (IFRSs), acquired a central position in the practice and regulation of financial reporting around the world. As a unique instance of a private-sector body setting standards with legal force in many jurisdictions, the IASB's rise to prominence has been accompanied by vivid political debates about its governance and accountability. Similarly, the IASB's often innovative attempts to change the face of financial reporting have made it the centre of numerous controversies. This book traces the history of the IASB from its foundation as successor to the International Accounting Standards Committee (IASC), and discusses its operation, changing membership and leadership, the development of its standards, and their reception in jurisdictions around the world. The book gives particular attention to the IASB's relationships with the European Union, the United States, and Japan, as well as to the impact of the financial crisis on the IASB's work. By its in-depth coverage of the history of the IASB, the book provides essential background information that will enrich the perspective of everyone who has to deal with IFRSs or the IASB at a technical or policy-making level.

This is the long-awaited third edition of this highly regarded comparative overview of corporate law. This edition has been comprehensively revised and updated to reflect the profound changes in corporate law and governance practices that have taken place since the previous edition. These include numerous regulatory changes following the financial crisis of 2007-09 and the changing landscape of governance, especially in the US, with the ever more central role of institutional investors as (active) owners of corporations. The geographic scope of the coverage has been broadened to include an important emerging economy, Brazil. In addition, the book now incorporates analysis of the burgeoning use of corporate law to protect the interests of "external constituencies" without any contractual relationship to a company, in an attempt to tackle broader social and economic problems. The authors start from the premise that corporations (or companies) in all jurisdictions share the same key legal attributes: legal personality, limited liability, delegated management, transferable shares, and investor ownership. Businesses using the corporate form give rise to three basic types of agency problems: those between managers and shareholders as a class; controlling shareholders and minority shareholders; and shareholders as a class and other corporate constituencies, such as corporate creditors and employees. After identifying the common set of legal strategies used to address these agency problems and discussing their interaction with enforcement institutions, The Anatomy of Corporate Law illustrates how a number of core jurisdictions around the world deploy such strategies. In so doing, the book highlights the many commonalities across jurisdictions and reflects on the reasons why they may differ on specific issues. The analysis covers the basic governance structure of the corporation, including the powers of the board of directors and the shareholder meeting, both when management and when a dominant shareholder is in control. It then analyses the role of corporate law in shaping labor relationships, protection of external stakeholders, relationships with creditors, related-party transactions, fundamental corporate actions such as mergers and charter amendments, takeovers, and the regulation of capital markets. The Anatomy of Corporate Law has established itself as the leading book in the field of comparative corporate law. Across the world, students and scholars at various stages in their careers, from undergraduate law students to well-established authorities in the field, routinely consult this book as a starting point for their inquiries.

The recent relaunch of the European Commission's Common Consolidated Corporate Tax Base (CCCTB) project promises a sorely needed leap forward in the harmonization of the rules by which companies calculate their taxable profits. In particular, the initiative hopes to remedy the severe barrier to cross-border business caused by the 'the accounting Tower of Babel' by which companies' tax bases are determined under national law. This thorough analysis and commentary covers the influence of accounting rules on tax, considering both generally accepted standards – international accounting standards (IAS) and international financial reporting standards (IFRS) – and EU Directive 2013/34. Three introductory chapters usher in detailed comparative overviews of the effect of these rules on taxation in nine EU Member States as well as in two other major EU trading partners, the United States and Brazil. Fully explaining the remarkable recent improvement in the comparability of accounts that represent favourable preconditions for creating a single market for financial services within the EU, this book covers every relevant detail, including the following and much more: – criterion of evaluation of alternative fixed assets based on revaluated amounts; – criterion based on fair value; – provisions applicable to income statements, notes, reports, and financial statements; – rules applicable to the publication of documents; – transparency in payments to governments; – dispositions on exemptions; – hierarchy of general provisions and principles; – balance sheet and profit and loss account; – simplifications for small and medium-sized enterprises (SMEs); – system of creditors' protection; and – protection of investors' interests. This book is a peerless explication of the taxation choices granted to Member States under IAS/IFRS and EU Directive 2013/34 and how they will be affected by ongoing Commission initiatives. Because relevant, timely, reliable, and comparable information assumes a leading role in protecting the interests of investors, creditors, and other stakeholders, as well as in ensuring that all operators act on a level playing field under equal conditions, the analysis presented here is of immeasurable value to lawyers, business persons, and officials concerned with taxation, not only in Europe but anywhere within the reach of international trade.

An Analysis of the Federal Government Legislation on the Reform of the German Commercial Code ; Paper for the 12th Biennial Comparative International Governmental Accounting Research (CIGAR) Conference 2009 "New Challenges for Public Sector Accounting" - Ph.D. Conference, University of Modena and Reggio Emilia, Modena, Italy, 27th - 29th May 2009

Comparative Corporate Governance

Theoretical Evaluation and Empirical Analysis of their Application and Value Relevance on a European Level

Stakeholders, Management and Organizational Performance in the European Union

Vidyodaya Journal of Social Science

Theory and Application of Business and Management Principles

The Dictionary of Auditing is a one-stop resource for key auditing terminology, concepts, and processes essential to auditors and of increasing interest to those that work with them. Covers key regulatory developments such as Sarbanes Oxley and provides links for further reading.

International Economics by Dominick Salvatore presents a comprehensive, up-to-date, and clear exposition of the theory and principles of international economics. Salvatore presents concepts that are essential for understanding, evaluating, and suggesting solutions to the important international economic problems and issues facing the United States and the rest of the world today and that they are likely to face in the coming years. Neither overly complex nor too simplistic, International Economics helps readers see the immediate relevance of the material and contains an unparalleled number of real-world applications and examples.

This book focuses on the relevant subjects in the curriculum of an MBA program. Covering many different fields within business, this book is ideal for readers who want to prepare for a Master of Business Administration degree. It provides discussions and exchanges of information on principles, strategies, models, techniques, methodologies and applications in the business area.

Handbook of International Accounting

Proceedings of the 17th Annual Conference on Finance and Accounting

Economics and Political Implications of International Financial Reporting Standards

Structuring the Transition Process

1995-1996

Value Based Performance Measures

Richard Wittsiepe analyses the relevant IFRS statements with a view to possibly integrating them into existing workflows in an annual audit. He weighs the key issues of conversion by comparing them with the 4th EU Directive for accounting within the EU. The aim is to visualise the workflows as the basis for creating support software which can make a key contribution to cost-effective conversion.

The use of comparisons to explain, analyze and understand social and economic phenomena is recognized as a valuable social science tool. This textbook deals with the differences in management and organization between nations and their effects on multinational enterprises. In comparing management practice across the world, the authors cover themes such as national cultures, diversity and globalization. Students are guided through the key business disciplines, providing a broad introduction to the field and including truly global coverage. With student and instructor friendly resources such as chapter summaries, mini-case scenarios, larger case studies and power-point slides, this book is core reading for students of international business and international management.

Get familiar with business sustainability in Asia Business Sustainability in Asia offers 12 chapters that cover different aspects of business sustainability with a keen focus on its implications in Asia. Anyone who is involved with business sustainability and corporate governance, the financial reporting process, investment decisions, legal and financial advising, assurance functions, and corporate governance education will be interested in this book. It examines business sustainability performance, reporting and assurance and their integration into strategy, governance, risk assessment, performance management, and the reporting process of disclosing governance, ethics, social, environmental, and economic sustainable performance. The book also highlights how people, businesses, and resources collaborate in a business sustainability and accountability model. • Develop an awareness and understanding of the main themes, perspectives, frameworks, and issues pertaining to corporate governance and business sustainability in Asia • Covers a variety of issues relevant to business sustainability in Asia • Authored by an expert who has written extensively on the subject • Understand why organizations worldwide recognize the importance of sustainability performance If you're a business leader, executive, auditor, or student looking to familiarize yourself with this emerging subject, Business Sustainability in Asia has you covered.

International Directory of Business and Management Scholars and Research

Third Edition

International Classification of Financial Reporting

Public Sector Accounting

Regional Comparisons in Comparative Policy Analysis Studies

An Author, Title, and Subject Guide

As researchers reveal the increasing complexities of accounting practices in emerging economies, there is a growing need for an overview of the topic. The Routledge Companion to Accounting in Emerging Economies is a prestige work offering an introduction to current scholarship in the field, with indications of future directions for enhancing the contribution to knowledge. With regional coverage of key emerging economies such as Brazil, Russia, India and China, the team of contributors analyse issues in accounting in detail, while shedding light on the role of the accounting profession in providing accountability and governance across the developing world. Each chapter is headed up by an internationally recognised author who is a leading expert in designing and implementing research approaches to the topic. Within the team of authors, some are experienced senior contributors while others are developing new avenues of exploration on the basis of high-quality doctoral study. This range of author experience has been deliberately chosen to allow the reader to envisage working in such a team while growing in confidence. This unique reference offers a comprehensive guide to advanced students, academics, practitioners and policy makers on the current state of, and potential developments in, accounting in developing economies globally. This work will be of particular interest to students and researchers looking to identify topics in emerging economies, academics and practitioners seeking convenient access to an unfamiliar area, and established researchers seeking a single repository on the current state of knowledge, current debates and relevant literature.

As the global economy develops, international accounting has become an important and volatile field. This reference work aims to cover all important topics and keep readers up-to-date with on-going developments. Coverage includes the accounting function and practices, technical issues like currency transactions, pricing, pensions, leasing, financial reporting and disclosures, auditing, planning and control, and accounting standards.

In recent years, the term 'transparency' has emerged as one of the most popular and keenly-touted concepts around. In the economic-political debate, the principle of transparency is often advocated as a prerequisite for accountability, legitimacy, policy efficiency, and good governance, as well as a universal remedy against corruption, corporate and political scandals, financial crises, and a host of other problems. But transparency is more than a mere catch-phrase. Increased transparency is a bearing ideal behind regulatory reform in many areas, including financial reporting and banking regulation. Individual governments as well as multilateral bodies have launched broad-based initiatives to enhance transparency in both economic and other policy domains. Parallel to these developments, the concept of transparency has seeped its way into academic research in a wide range of social science disciplines, including the economic sciences. This increased importance of transparency in economics and business studies has called for a reference work that surveys existing research on transparency and explores its meaning and significance in different areas. The Oxford Handbook of Economic and Institutional Transparency is such a reference. Comprised of authoritative yet accessible contributions by leading scholars, this Handbook addresses questions such as: What is transparency? What is the rationale for transparency? What are the determinants and the effects of transparency? And is transparency always beneficial, or can it also be detrimental (if so, when)? The chapters are presented in three sections that correspond to three broad themes. The first section addresses transparency in different areas of economic policy. The second section covers institutional transparency and explores the role of transparency in market integration and regulation. Finally, the third section focuses on corporate transparency. Taken together, this volume offers an up-to-date account of existing work on and approaches to transparency in economic research, discusses open questions, and provides guidance for future research, all from a blend of disciplinary perspectives.

Volume Three

Business Sustainability in Asia

The Oxford Handbook of Economic and Institutional Transparency

Journal of social science

U.S. Regulation of the International Securities and Derivatives Markets, 12th Edition

World List of Books in English

Accounting 3e provides a very accessible and easy-to-follow introduction to accounting. It is intended as a core textbook for students studying accounting for the first time: either those following an undergraduate degree in a business school, or non-business studies students studying an accounting course. This includes students on both accounting and non-accounting degrees and also MBA students. Designed to be both engaging and accessible to the student, Accounting 3e features: A lively presentational style integrating cartoons and soundbites 'Company Camera' boxes presenting financial data from a wide variety of international companies, such as Heineken, Nokia and Volkswagen. 'Real Life Nuggets' offering contemporary examples from the business press that give the body of the text a real-life resonance. End of chapter questions of escalating difficulty, together with accompanying answers, enabling the student to develop their understanding of the key concepts discussed in the text. A rich supporting website including solutions, extra question material and powerpoint slides for lecturers, multiple choice quizzes and an online glossary for students.

This research handbook provides a state-of-the-art perspective on how corporate governance differs between countries around the world. It covers highly topical issues including corporate purpose, corporate social responsibility and shareholder activism.

Nils Eikelmann describes the framework conditions for the application of value-based performance measures and critically analyses selected ones. The disclosure of value-based performance indicators is important in order to demonstrate the successful management of a company and to satisfy the increasing information needs of investors. However, companies adapt the developed theoretical concepts of value-based performance measures to their practical needs and thus investors are no longer able to compare the performance of companies. In addition, there is a variety of different metrics from which companies can choose. The empirical study aims to reduce existing research gaps and is divided into three parts: the analysis of annual reports of selected European companies, the calculation of a standardised value-based performance measure and a value relevance study in the form of an association study.

Auditor's Dictionary

Corporate Social Responsibility and Governance

The British National Bibliography

Performance aziendale e performance del capitale intellettuale. Analisi dei fattori di moderazione

A Comparative and Functional Approach

An Analysis of the Federal Government Legislation on the Reform of the German Commercial Code ; [paper for the 12th Biennial Comparative International Governmental Accounting Research (CIGAR) Conference 2009]

Volume Three of the Classics of Comparative Policy Analysis, contains chapters concerned with "Regional Comparisons and Policy Analysis" - one of the most prevailing approaches in comparative public policy. Through the prism of inter-jurisdiction comparisons of similarities and variations, they address comparisons in specific policy sectors, governance or institutional constructs, and political regimes. The foci are, nevertheless, on those comparisons between countries or regions, which help to lesson-draw by identifying and understanding the variation in policy analysis and policy making that exists within or across regions. One benefit of regional comparisons is that it often allows studies to hold constant many variables, ranging from colonial legacy to federal systems, or from language to specific traditions, and more effectively isolate dependent variables. Regional organizations like the Organization for Economic Co-operation and Development (OECD) or European Union are also considered as catalysts for regional policy approaches and harmonization, and occupy a major role in this volume. The chapters address a broad and diverse number of countries and geographical areas: Latin America, North America, East Asia, Southeast Asia, Southern Africa, the Baltic states, the Nordic states, Western Europe, Central Europe, Eastern Europe, and Europe as a whole. "Regional Comparisons and Policy Analysis" will be of great interest to scholars and learners of public policy and social sciences, as well as to practitioners considering what can be learned or facilitated through methodologically and theoretically sound approaches. The chapters were originally published as articles in the Journal of Comparative Policy Analysis which in the last two decades has pioneered the development of comparative public policy. The volume is part of a four-volume series, the Classics of Comparative Policy Analysis including Theories and Methods, Institutions and Governance, Regional Comparisons, and Policy Sectors. Each volume showcases a different new chapter comparing domains of study interrelated with comparative public policy: political science, public administration, governance and policy design, authored by the JCPA co-editors Giliberto Capano, Iris Geva-May, Michael Howlett, Leslie A. Pal and B. Guy Peters.

This book presents the most current trends in the field of finance and accounting from an international perspective. Featuring contributions presented at the 17th Annual Conference on Finance and Accounting at the University of Economics in Prague, this title provides a mix of research methods used to uncover the hidden consequences of accounting convergence in the private (IFRS) and public sectors (IPSAS). Topics covered include international taxation (from both the micro- and macroeconomic level), international investment, monetary economics, risk management, management accounting, auditing, investment capital, corporate finance and banking, among others. The global business environment shapes the international financial flows of finance and the demand for international harmonization of accounting. As such, the field of global finance and accounting has encountered some new challenges. For example, policy-makers and regulators are forced to restructure their tools to tackle with new features of trading at global capital markets and international investment. This book complements this global view of development with country-specific studies, focusing on emerging and transitioning economies, which are affected indirectly and in unforeseen ways. The combination of global perspective and local specifics makes this volume attractive and useful to academics, researchers, regulators and policy-makers in the field of finance and accounting.

Harvard Business School Core Collection

The Routledge Companion to Accounting in Emerging Economies