

The International Journal of Accounting



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Research Articles

- | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| Aggregate Accounting Data and the Prediction of Credit Risk
<i>D. V. Kousenidis, A. C. Ladas and C. I. Negakis</i> | 1950001 |
| Earnings Management in Response to Corporate Tax Rate Reduction Under an Imputation Tax System
<i>N.-T. Kuo and C.-F. Lee</i> | 1950002 |
| Does Mandatory Adoption of IFRS Enhance Earnings Quality? Evidence from Closer to Home
<i>G. V. Krishnan and J. Zhang</i> | 1950003 |
| The Diffusion of Management Accounting Innovations in Dependent (Subsidiary) Organizations and MNCs
<i>H. Yazdifar, D. Askarany, D. Wickramasinghe, A. Nasser and A. Alam</i> | 1950004 |

Book Review

- | | |
|---------------------------------------------------------------------------------------------------|---------|
| The Routledge Companion to Behavioural Accounting, by T. Libby and L. Thorne
<i>A. Simpson</i> | 1980001 |
|---------------------------------------------------------------------------------------------------|---------|

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International Financial Reporting Standards Greg F. Burton, Eva K. Jermakowicz, 2015-02-20 International Financial Reporting Standards A Framework based Perspective links broad concepts and general accounting principles to the specific requirements of IFRS to help students develop and understand the judgments required in using a principle based standard Although it is still unclear whether the US will adopt IFRS the global business environment makes it necessary for accounting students and professionals to be bilingual in both US GAAP and IFRS This comprehensive textbook offers A clear presentation of the concepts underlying IFRS A conceptual framework to guide students in interpreting and applying IFRS rules A comparison between IFRS and US GAAP to develop students understanding of the requirements of each standard Real world examples and case studies to link accounting theory to practice while also exposing students to different interpretations and applications of IFRS End of chapter material covering other aspects of financial reporting including international auditing standards international ethics standards and corporate governance and enforcement as well as emerging topics such as integrated accounting sustainability and social responsibility accounting and new forms of financial reporting Burton Jermakowicz have crafted a thorough and extensive tool to give students a competitive edge in understanding and applying IFRS A companion website provides additional support for both students and instructors

International Financial Reporting Standards Implementation Mohammad Nurunnabi, 2021-08-23 Contributions to International Accounting aims to address a vital gap in research by focusing on providing relevant and timely studies on International Financial Reporting Standards implementation for local and international policymakers **The Routledge Companion to Accounting and Risk** Margaret Woods, Philip Linsley, 2017-03-27 To date there has been little consideration of the many different ways in which accounting and risk intersect despite organisations being more determined than ever to build resilience against potential risks This comprehensive volume overcomes this gap by providing an overview of the field drawing together current knowledge of risk in a wide range of different accounting contexts Key themes such as corporate governance trust uncertainty and climate change are covered by a global array of contributing scholars These contributions are divided into four areas The broader aspects of risk and risk management Risk in financial reporting Risk in management accounting Risk monitoring The book is supported by a series of illustrative case studies which help to bring together theory and practice With its wealth of examples and analyses this volume provides essential reading for students scholars and practitioners charged with understanding diverse facets of risk in the context of accounting in the business world

Accounting for Biological Assets Rute Gonçalves, Patrícia Lopes, 2017-10-16 This book explores accounting for biological assets under IAS 41 Agriculture and explains the recent adjustments introduced by the IASB which allow firms to choose between cost or revaluation models concerning mature bearer plants Identifying the firm and country level drivers that inform the disclosure and measurement practices of biological assets this concise guide examines the value relevance of

measuring those assets at fair value It also analyses how firm and country level drivers explain the differences in the disclosure level and practices used to measure biological assets under IAS 41 Finally it evaluates whether there is a difference in the relevance of biological assets among the listed firms with high and low disclosure levels on biological assets Based on a major international study of a wide selection of firms and country level drivers this book is vital for standard setters stakeholders students accountants and auditors who need to understand disclosure and measurement practices of biological assets under IAS 41

International Financial Reporting Standards and Foreign Direct Investment in ASEAN Maryam Yousefi Nejad,2020 Industrial Development Report 2013 United Nations,2014-03-15 This Report demonstrates that a more sustainable energy future is within our reach and that industrial energy efficiency is key It shows how industrial energy efficiency can make a difference by providing a detailed comprehensive global assessment of potentials technologies economic benefits as well as cost and barriers to be removed It provides an overview of the policy instruments most useful for developing economies This innovative work also reminds us that we must act now if we are to unlock the potential of current and emerging energy efficiency technologies The opportunities are significant by reducing energy inputs per unit of output we will benefit from improvements in standards of living while protecting the environment EBOOK

Financial Accounting Theory Craig Deegan,2014-01-15 The much anticipated fourth edition of Craig Deegans Financial Accounting Theory delivers authoritative and completely up to date material with the discussion of both existing theories and newer theories that have surfaced as financial reporting has become more international This edition includes a new selection of modern Accounting Headlines which provide current examples of organisations and individuals putting accounting theory into practice in both local and global settings Financial Accounting Theory covers additional topics such as critical perspectives public sector accounting and fair value Workflows and processes are presented using enhanced visual charts to help demonstrate how accounting works in practice Deegan presents the concepts in a clear and straightforward style while challenging students to think critically about the range of accounting theories Financial Accounting Theory provides a sound basis for readers contemplating further research and develops habits of analytical reasoning and critical thinking *The African Journal of Finance and Management* ,2014 *International Accounting and Reporting Issues* ,2011 The Central Law Journal ,1918 Vols 64 96 include Central law journal s international law list **EBOOK Management Accounting** Kim Langfield-Smith,David Smith,Paul Andon,Ronald Hilton,Helen Thorne,2021-10-28 Developed for an Australian and New Zealand audience Management Accounting 9e explains the contemporary role of managementaccounting It takes a broad perspective in viewing managementaccounting as the efficient and effective use of resources demonstrating howit creates and enhances value for customers and shareholders as well as thewider aspects of business The text has been developed using cases based on realAustralian and international businesses and includes numerous Real Life illustrations of current management accounting practices In keeping with the need to be industry focused the newedition includes coverage of key

contemporary topics including data analytics big data and business ethics Highlights include Coverage of contemporary topics including data analytics big data and business ethics Real Life cases that reflect the growing global nature of business and Australia's role in our region End of Chapter exercises and problems including algorithmic questions and comprehensive Instructor Resource Manual *Journal of Economic Literature* ,2014 Financial Accounting Theory Craig Deegan,2014 The much anticipated fourth edition of Craig Deegan's Financial Accounting Theory delivers authoritative and completely up to date material with the discussion of both existing theories and newer theories that have surfaced as financial reporting has become more international This edition includes a new selection of modern Accounting Headlines which provide current examples of organisations and individuals putting accounting theory into practice in both local and global settings Financial Accounting Theory covers additional topics such as critical perspectives public sector accounting and fair value Workflows and processes are presented using enhanced visual charts to help demonstrate how accounting works in practice Deegan presents the concepts in a clear and straightforward style while challenging students to think critically about the range of accounting theories Financial Accounting Theory provides a sound basis for readers contemplating further research and develops habits of analytical reasoning and critical thinking *Journal of Finance and Accounting Research* ,2011-09

Bowker's Law Books and Serials in Print ,1984 **International Banking and Financial Market Developments** ,2016 *Di Çiṭagaṃ Iunibhārsiṭi Jārnāla Aba Bijanesa Eḍaministṛeśana* ,2012 Agricultural Situation in India ,2017

Developments in International Accounting Christopher Nobes,2004 The contributors to this volume present a thorough overview of recent developments in the area of international accounting **Monetary and Economic Studies** ,2015

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Table of Contents Journal International Of Accounting 2013

1. Understanding the eBook Journal International Of Accounting 2013
 - The Rise of Digital Reading Journal International Of Accounting 2013
 - Advantages of eBooks Over Traditional Books
2. Identifying Journal International Of Accounting 2013
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Journal International Of Accounting 2013
 - User-Friendly Interface
4. Exploring eBook Recommendations from Journal International Of Accounting 2013
 - Personalized Recommendations
 - Journal International Of Accounting 2013 User Reviews and Ratings
 - Journal International Of Accounting 2013 and Bestseller Lists
5. Accessing Journal International Of Accounting 2013 Free and Paid eBooks
 - Journal International Of Accounting 2013 Public Domain eBooks
 - Journal International Of Accounting 2013 eBook Subscription Services
 - Journal International Of Accounting 2013 Budget-Friendly Options
6. Navigating Journal International Of Accounting 2013 eBook Formats
 - ePub, PDF, MOBI, and More
 - Journal International Of Accounting 2013 Compatibility with Devices
 - Journal International Of Accounting 2013 Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Journal International Of Accounting 2013
 - Highlighting and Note-Taking Journal International Of Accounting 2013
 - Interactive Elements Journal International Of Accounting 2013
8. Staying Engaged with Journal International Of Accounting 2013

- Joining Online Reading Communities
- Participating in Virtual Book Clubs
- Following Authors and Publishers Journal International Of Accounting 2013
- 9. Balancing eBooks and Physical Books Journal International Of Accounting 2013
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Journal International Of Accounting 2013
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Journal International Of Accounting 2013
 - Setting Reading Goals Journal International Of Accounting 2013
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Journal International Of Accounting 2013
 - Fact-Checking eBook Content of Journal International Of Accounting 2013
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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