

**CAMBRIDGE INTERNATIONAL EXAMINATIONS**  
GCE Advanced Subsidiary Level and GCE Advanced Level

**MARK SCHEME for the May/June 2014 series**

**9706/21**

**9706 ACCOUNTING**

Paper 2 (Structured Questions – Core),  
maximum raw mark 90

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# May June 2014 Accounting Mark Schemes

**Ranald C. Michie**



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Environmental Crime and its Victims Toine Spapens,Rob White,Marieke Kluin,2016-05-06 Environmental crime is one of the most profitable and fastest growing areas of international criminal activity These types of crime however do not always produce an immediate consequence and the harm may be diffused As such the complexity of victimization in terms of time space impact and who or what is victimized is one of the reasons why governments and the enforcement community have trouble in finding suitable and effective responses This book provides a diverse and provocative array of arguments critiques and recommendations from leading researchers and scholars in the field of green criminology The chapters are divided into three main sections the first part deals with specific characteristics of some of the major types of environmental crime and its perpetrators the second focuses explicitly on the problem of victimization in cases of environmental crime and the third addresses the question of how to tackle this problem Discussing these topics from the point of view of green criminological theory sociology law enforcement community wellbeing environmental activism and victimology this book will be of great interest to all those concerned about crime and the environment **Banks, Exchanges, and Regulators** Ranald C.

Michie,2020-11-26 Never have financial markets been subjected to a period of change as rapid and extensive as took place from the 1970s onwards In the 1970s global financial markets were controlled by governments compartmentalized along national boundaries and segregated according to the particular activities they engaged in This all disintegrated in the decades that followed under the pressure of market forces global integration and a revolution in the technology of trading One product of this transformation was the Global Financial Crisis of 2008 which exposed the fragility of the new structures created and cast a long shadow that we still live in today The response to that crisis has shaped the global financial system which has been tested once again by the coronavirus pandemic However none of the outcomes of this transformation were inevitable despite the forces at work They were the product of decisions taken at the time for a multitude of reasons Banks exchanges and regulators were faced with unprecedented challenges and opportunities as a revolution swept away traditional ways of conducting banking the methods used to trade in financial markets and the rules and regulations employed to enforce discipline In this book Ranald C Michie provides an authoritative and unrivalled account of this upheaval based on a careful and exhaustive reading of the Financial Times over the last four decades using it to provide a source of

material unmatched by any other in terms of depth and coverage By studying what happened and why in real time it is possible to explain the decisions taken that shaped the course of the transformation and its repercussions **The Professional Standards of Executive Remuneration Consultants** Calvin Jackson,2023-05-01 Love them or hate them executive remuneration consultants are key players in remuneration committees pay determination processes This book concerns the professional standards of executive remuneration consultants and their in house counterparts for example Human Resources Director and Head of Reward in providing remuneration committee advisory services The author is a 25 year veteran executive remuneration consultant having worked around the world in this capacity particularly in the financial services sector This book is based on a qualitative empirical doctoral research exercise involving 53 participants in the UK executive pay scene including regulators institutional shareholder bodies proxy advisors remuneration committees chairs members executive remuneration consultants and in house executive reward specialists The objective was to formulate conclusions that could be used to the benefit of UK practice and contribute to the relevant academic scholarship on executive remuneration consultants The research covered 18 aspects ranging from an examination of the independence of such consultants to whether there might be a specialised accreditation qualification and or licence to practise regime covering their services It provides novel insights into this previously under researched area of corporate governance financial regulation This book will be of interest to those involved in the UK executive remuneration scene whether government regulators or any of the other parties mentioned already plus academics in universities and business schools It is hoped too that overseas remuneration regimes that have respects in common with the UK s will find this book useful *Yearbook of International Organizations 2014-2015, Volumes 1a & 1b (Set)* Union of International Associations,2014-06-16 Volume 1 A and B covers international organizations throughout the world comprising their aims activities and events BNA's Banking Report ,1997 The Solicitors' Journal ,2003 Municipal Journal, Public Works Engineer and Contractors' Guide ,1954 Municipal Journal ,1954 **The Accountant** ,1964 **British Business** ,1984 Jane's World Railways 2006-2007 Ken Harris,2006 This directory gives the reader data on railway systems and railway equipment manufacturers across the globe The text is split into two sections a country by country listing of the railway systems of the world and the railway manufacturing and services industries **Oil, Paint and Drug Reporter and New York Druggists' Price Current** ,1940 **Parliamentary Debates (Hansard)**. Great Britain. Parliament. House of Commons,2010

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