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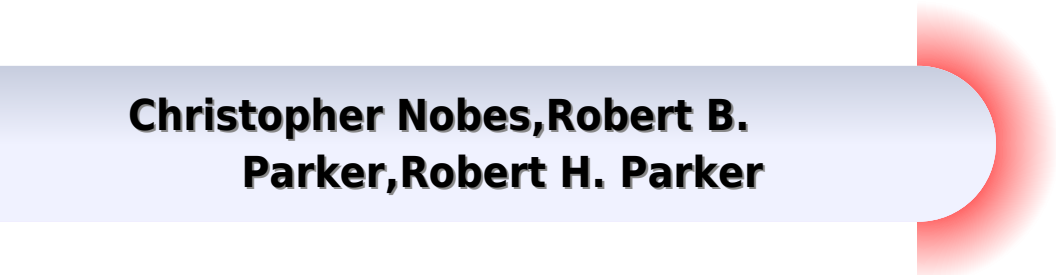
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authoritative textbook will continue to be a key resource for students of accounting and sustainability as well as being a vital tool for researchers

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Issues in Financial Accounting Scott Henderson, Graham Peirson, Kathy Herbohn, Bryan Howieson, 2015-05-20 Issues in Financial Accounting addresses the controversial issues in financial accounting that have been debated by the preparers users auditors and regulators of financial statements Henderson provides the best balance of technical and theoretical coverage in any Financial Accounting text on the market today with its presentation of real world examples current debates and the underlying rationale for the accounting concepts demonstrated Throughout the text academic studies and professional accounting research are referenced to also provide a critical understanding of historical debates in financial accounting The new 15th edition covers significant recent developments to the accounting standards in Australia and is based on the AASB standards and interpretations that have been issued up to the end of 2012 This includes the Australian Accounting Standard Board's AASB program of changes to make accounting standards equivalent to International Financial Reporting Standards

The Going-Concern-Principle in Non-Financial Disclosure Rosa Lombardi, 2021-08-31 This book investigates the going concern principle in the non financial disclosure by companies in the international scenario proposing concepts and challenges to come Following the main accounting literature requirements and regulations this book proposes the current state of the art in the non financial disclosure collecting main mandatory and voluntary frameworks and standards e.g. European Directive 2014/95/UE on non financial information Global Reporting Initiative International Integrated Reporting Council Sustainability Accounting Standards Board Climate Disclosure Standard Board Carbon Disclosure Project AA1000 This is a useful proposition for the investigation of the presence versus absence of the going concern in the sustainability and non financial reports and disclosure by companies Through a qualitative methodology this book is intended to show the incidence of the going concern in the non financial disclosure and to what content and meaning it is referred Several issues and characteristics of information provided to stakeholders are drafted

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Financial Accounting and Equity Markets Philip Brown,2013-06-19 Philip Brown is one of the most admired and respected accounting academics alive today He was a pioneer in capital markets research in accounting and his 1968 article co authored with Ray Ball An Empirical Evaluation of Accounting Income Numbers arguably had a greater impact on the course of accounting research directly and indirectly than any other article during the second half of the twentieth century Since that time his innovative research has focused on issues that bridge accounting and finance including the relationships

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ICMLG 2018 6th International Conference on Management Leadership and Governance Dr Vincent Ribiere,2018-05-24 These proceedings represent the work of researchers participating in the 6th International Conference on Management Leadership and Governance ICMLG 2018 which is being hosted this year by the Institute for Knowledge and Innovation Southeast Asia IKI SEA a Centre of Excellence of at Bangkok University Thailand on 24 25 May 2018

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