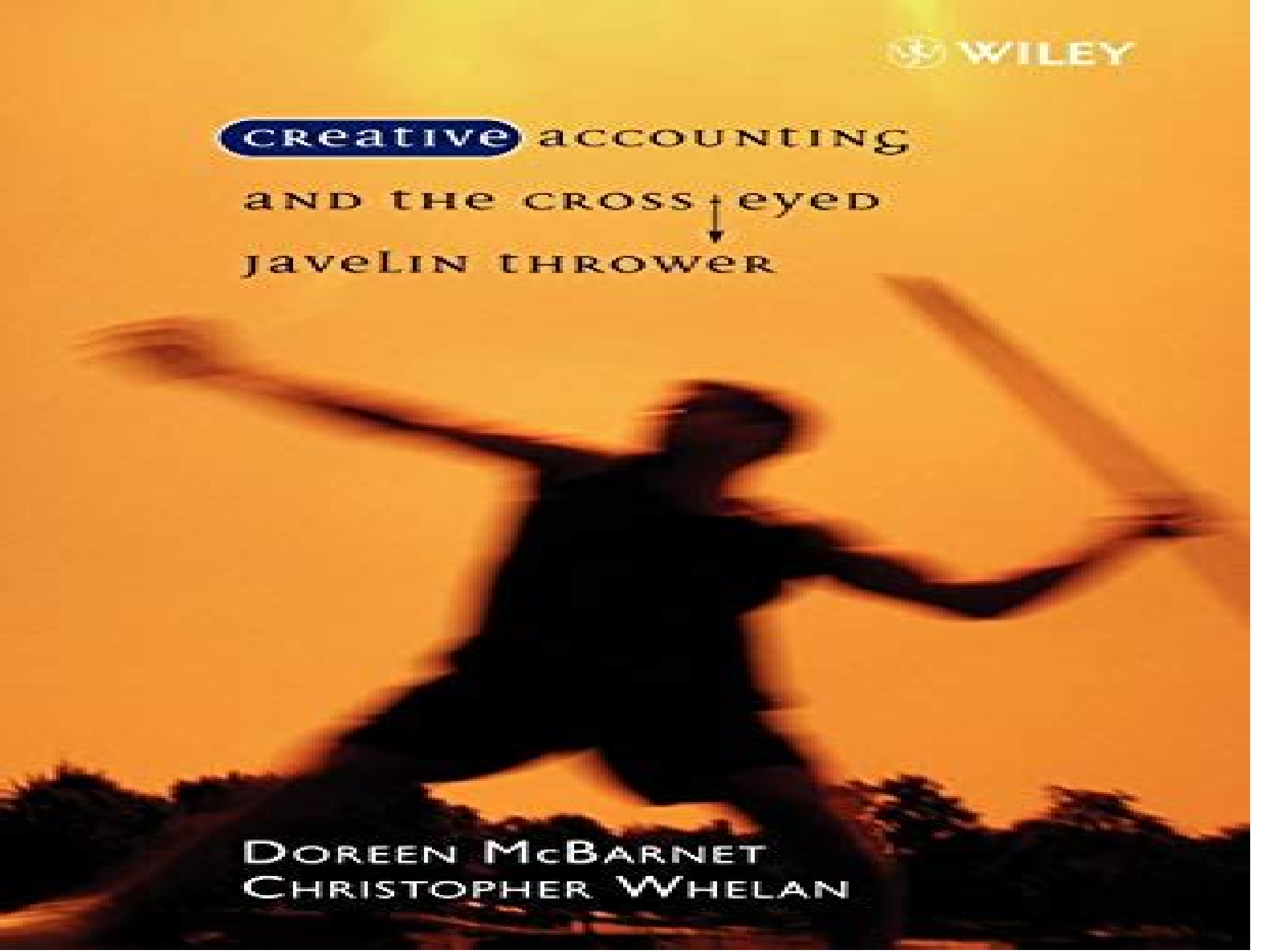


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Creative Accounting and the Cross-Eyed Javelin Thrower Doreen McBarnet, Chris Whelan, 2001-10-08 Creative accounting as highlighted in the best selling books of Terry Smith and Ian Griffiths was one of the key themes in corporate finance in the 1980s The control of creative accounting has been a major issue of the 1990s This book looks at the regulatory response to creative accounting and the role of the Financial Reporting Review Panel under Sir David Tweedie in policing company accounts The book is about the contest for the control of creative accounting a contest in which Sir David Tweedie describes the Financial Reporting Review Panel as like a cross eyed javelin thrower at the Olympic Games Creative Accounting, Fraud and International Accounting Scandals Michael J. Jones, 2011-11-01 Business scandals are always with us from the South Sea Bubble to Enron and Parmalat As accounting forms a central element of any business success or failure the role of accounting is crucial in understanding business scandals This book aims to explore the role of accounting particularly creative accounting and fraud in business scandals The book is divided into three parts In Part A the background and context of creative accounting and fraud is explored Part B looks at a series of international accounting scandals and Part C draws some themes and implications from the country studies Accountable Governance: Problems and Promises Melvin J. Dubnick, H. George Frederickson, 2015-05-18 Public accountability is a hallmark of modern democratic governance and the foundation of the popular performance management movement Democracy is just an empty exercise if those in power cannot be held accountable in public for their acts and omissions for their decisions their policies and their expenditures This book offers a finely detailed and richly informed consideration of accountability in both government and the contemporary world of governance Twenty five leading experts cover varying aspects of the accountability movement including multiple and competing accountabilities measuring accountability accountability and democratic legitimacy and accountability and information technology and apply them to governments quasi governments non government organizations governance organizations and voluntary organizations Together they provide the most comprehensive consideration of accountability currently available with a blend of theoretical empirical and applied approaches *The Routledge Handbook of White-Collar and Corporate Crime in Europe* Judith van Erp, Wim Huisman, Gudrun Vande Walle, 2015-04-10 The study of white collar crime remains a central concern for criminologists around the world and research concentrates on its nature prevalence causes and responses However most books on white collar crime tend to focus on Anglo American examples which is surprising given the amount of rich data and research taking place in mainland Europe This new handbook seeks to reset the balance and for the first time presents an overview of state of the art research on white collar crime in Europe Adding to the existing Anglo American body of knowledge the Handbook will discuss specific European topics and typical European features of white collar crime The Routledge Handbook of White Collar and Corporate Crime in Europe consists of more than thirty chapters on topics ranging from the Icelandic Banking Crisis to the origins of the study of white collar crime

to contemporary topics such as white collar crime in countries post transition from communist regimes the illegal e waste trade and white collar crime in professional football Furthermore the book contains extensive case study analyses of landmark European cases of white collar crime The editors have gathered together the leading voices in the field and a final section offers commentaries on white collar crime in Europe from eminent criminologists David Friedrichs and Hazel Croall This Handbook will thus serve as a work of reference for all scholars and students engaged in the study of corporate and white collar crime and will also set out directions for new research in the future

Explaining Compliance Christine Parker, Vibeke Lehmann Nielsen, 2011 Taking a broad view of regulation and covering a wide range of issues and industries this collection is the most innovative effort to date to understand the responses of business firms to regulation The book brings together an impressive group of scholars who analyze the concept of compliance and offer theoretically informed studies of its assumed links to regulation A must read for both academics and practitioners this ground breaking collection firmly establishes a scholarly field of compliance studies Ronen Shamir Tel Aviv University Israel Business responses to regulation is a key area of social science research Parker and Nielsen s collection brings together an excellent group of scholars with innovative and I believe highly influential contributions that problematize the relations between regulation and compliance The collection is a highly welcome addition to our field that will redefine the research agenda on compliance A significant achievement that will help to improve policy making and frame the scholarly research agenda for the years to come David Levi Faur The Hebrew University of Jerusalem Israel and the Free University of Berlin Germany A timely and important set of analyses on how and why businesses respond to regulation in the way that they do from some of the leading authors in the field covering business responses to both state and non state regulatory systems Julia Black London School of Economics UK Explaining Compliance consists of sixteen specially commissioned chapters by the world s leading empirical researchers examining whether and how businesses comply with regulation that is designed to affect positive behaviour changes Each chapter consists of reflective summaries on business compliance with different state or voluntary regulation and the theoretical lessons to be drawn from it As a whole the book develops understanding and explanations of how why and in what circumstances firms come to comply with regulation and when they do not It also uncovers the complexity ambiguity and transformation of regulation as it is interpreted implemented and negotiated by firms their stakeholders and internal constituencies in everyday business life This unique and detailed resource will appeal to academics graduate students and senior undergraduates in law political science sociology criminology economics and psychology as well as business and interdisciplinary areas such as law and society and law and economics Anyone researching business regulation corporate social responsibility regulation and compliance enforcement and compliance and public administration will also find this book beneficial

The Role of Labour Standards in Development Tonia Novitz, David Mangan, 2011-10-27 This book considers the previously neglected intersection between work and development and considers how protection of labour standards may be

understood in development terms Examples are given of concrete achievement in anti discrimination child labour trade relations and social dialogue *Rethinking Corporate Crime* James Gobert,Maurice Punch,2003-03 Critiques the application of the current criminal law system to corporate wrongdoing and assesses the potential for legal control of corporate criminality **The Oxford Handbook of Empirical Legal Research** Peter Cane,Herbert Kritzer,2012-05-17 The empirical study of law legal systems and legal institutions is widely viewed as one of the most exciting and important intellectual developments in the modern history of legal research Motivated by a conviction that legal phenomena can and should be understood not only in normative terms but also as social practices of political economic and ethical significance empirical legal researchers have used quantitative and qualitative methods to illuminate many aspects of law s meaning operation and impact In the 43 chapters of *The Oxford Handbook of Empirical Legal Research* leading scholars provide accessible and original discussions of the history aims and methods of empirical research about law as well as its achievements and potential The Handbook has three parts The first deals with the development and institutional context of empirical legal research The second and largest part consists of critical accounts of empirical research on many aspects of the legal world on criminal law civil law public law regulatory law and international law on lawyers judicial institutions legal procedures and evidence and on legal pluralism and the public understanding of law The third part introduces readers to the methods of empirical research and its place in the law school curriculum **A Handbook of Management Techniques** Michael Armstrong,2006-07-03 Now in its fourth edition this bestselling guide to modern management techniques is the ideal companion for all managers as well as an essential reference for business students *A Handbook of Management Techniques* boasts over 100 systematic and analytical methods used by managers to assist in decision making and to improve efficiency and effectiveness The techniques contained in this weighty tome over 700 pages cover all fields of modern management Diagrams support the text throughout and as always the acclaimed author Michael Armstrong writes in an accessible and easy to read style *Lawyers in Practice* Leslie C. Levin,Lynn Mather,2012-03-30 How do lawyers resolve ethical dilemmas in the everyday context of their practice What are the issues that commonly arise and how do lawyers determine the best ways to resolve them Until recently efforts to answer these questions have focused primarily on rules and legal doctrine rather than the real life situations lawyers face in legal practice The first book to present empirical research on ethical decision making in a variety of practice contexts including corporate litigation securities immigration and divorce law *Lawyers in Practice* fills a substantial gap in the existing literature Following an introduction emphasizing the increasing importance of understanding context in the legal profession contributions focus on ethical dilemmas ranging from relatively narrow ethical issues to broader problems of professionalism including the prosecutor s obligation to disclose evidence the management of conflicts of interest and loyalty to clients and the court Each chapter details the resolution of a dilemma from the practitioner s point of view that is in turn set within a particular community of practice Timely and practical this book

should be required reading for law students as well as students and scholars of law and society

Markets in Vice, Markets in Virtue John Braithwaite, 2005 What have the market forces of supply and demand to do with making the tax system more equitable John Braithwaite argues that the competition policies that attack monopolies to ensure vigorous price competition and more efficient production of goods also drive more efficient production of bads Tax avoidance like any good or service follows market logic as the supply increases so does the demand Braithwaite makes this argument and explores its implications through a detailed comparative case study of taxation in the United States and Australia He shows that it is possible to flip markets in the vice of tax avoidance to markets in the virtue of tax system integrity Braithwaite sets out specific regulatory strategies and gives examples of how these might be applied The result is a blueprint for restoring the equity of Western tax systems and a breakthrough theory of how regulators can support markets in virtue and curtail markets in vice Markets in Vice Markets in Virtue is essential reading for anyone involved in policy governance and regulation It has profound implications for business and is of special interest to those working in taxation

General Jurisprudence William Twining, 2009-02-12 This book explores the implications of globalisation for the theoretical study of law justice and human rights

Regulatory Capitalism John Braithwaite, 2008 In this sprawling and ambitious book John Braithwaite successfully manages to link the contemporary dynamics of macro political economy to the dynamics of citizen engagement and organisational activism at the micro instabilities of governance practices This is no mean feat and the logic works Stephen Bell The Australian Journal of Public Administration Everyone who is puzzled by modern regulocracy should read this book Short and incisive it represents the culmination of over twenty years work on the subject It offers us a perceptive and wide ranging perspective on the global development of regulatory capitalism and an important analysis of points of leverage for democrats and reformers Christopher Hood All Souls College Oxford UK It takes a great mind to produce a book that is indispensable for beginners and experts theorists and policymakers alike With characteristic clarity admirable brevity and his inimitable mix of description and prescription John Braithwaite explains how corporations and states regulate each other in the complex global system dubbed regulatory capitalism For Braithwaite aficionados Regulatory Capitalism brings into focus the big picture created from years of meticulous research For Braithwaite novices it is a reading guide that cannot fail to inspire them to learn more Carol A Heimer Northwestern University US Reading Regulatory Capitalism is like opening your eyes John Braithwaite brings together law politics and economics to give us a map and a vocabulary for the world we actually see all around us He weaves together elements of over a decade of scholarship on the nature of the state regulation industrial organization and intellectual property in an elegant readable and indispensable volume Anne Marie Slaughter Princeton University US Encyclopedic in scope chock full of provocative even jarring claims Regulatory Capitalism shows John Braithwaite at his transcendental best Ian Ayres Yale Law School Yale University US Contemporary societies have more vibrant markets than past ones Yet they are more heavily populated by private and public

regulators This book explores the features of such a regulatory capitalism its tendencies to be cyclically crisis ridden ritualistic and governed through networks New ways of thinking about resultant policy challenges are developed At the heart of this latest work by John Braithwaite lies the insight by David Levi Faur and Jacint Jordana that the welfare state was succeeded in the 1970s by regulatory capitalism The book argues that this has produced stronger markets public regulation private regulation and hybrid private public regulation as well as new challenges such as a more cyclical quality to crises of market and governance failure regulatory ritualism and markets in vice However regulatory capitalism also creates opportunities for better design of markets in virtue such as markets in continuous improvement privatized enforcement of regulation open source business models regulatory pyramids with networked escalation and meta governance of justice Regulatory Capitalism will be warmly welcomed by regulatory scholars in political science sociology history economics business schools and law schools as well as regulatory bureaucrats policy thinkers in government and law and society scholars

Criminal Justice, Mental Health and the Politics of Risk Nicola S. Gray, Judith M. Laing, Lesley Noaks, 2013-03-04 Bringing together several perspectives from a number of distinguished academic lawyers criminologists psychologists and psychiatrists this book addresses the important issues which lie at the forefront of decision making and policy in criminal justice and health care

Human Rights and the Moral Responsibilities of Corporate and Public Sector Organisations Tom Campbell, Seumas Miller, 2006-02-25 All students and advocates of human rights will be interested in this concerted exploration of the human rights moral obligations that fall not directly on states but on private and public organisations Such an approach to human rights opens up the possibility of holding corporations and bureaucracies to account for human rights violations even when they have acted in accordance with the law This interdisciplinary and international project brings together eminent philosophers lawyers social scientists and practitioners to articulate theoretically and develop in practical contexts the moral implications of human rights for non state actors What emerges from the book as a whole is a distinctive contemporary vision of the emerging moral impact of human rights and its significance for organisational behaviour and performance

Civilian Oversight of Policing Andrew Goldsmith, Colleen Lewis, 2000-10-22 As the issue of police conduct in both industrialized and non industrialized countries has reached several international agendas contributors from the social sciences justice and human rights examine recent experiences with and prospects for civilian oversight and how the relatively new method of accountability has been interpreted and implemented in a wide range of jurisdictions around the world Distributed in the US by ISBS c Book News Inc

Legal Strategies Antoine Masson, Mary J. Shariff, 2009-12-12 Far from regarding the law as supreme corporations approach law as an element of executive thought and action aimed at optimizing competitiveness The objective of this book is to identify explore and define corporate legal strategies that seek advantage in the opportunities revealed when the Law is perceived as a resource to be mobilized and aligned with the firm s business and economic agendas

Regulating Aged Care John Braithwaite, Toni

Makkai, Valerie A. Braithwaite, 2007-01-01 *Regulating Aged Care* is a significant achievement and addresses areas of personal caring which do not usually receive attention. It is an important book which draws attention to the central problems of providing care for large numbers of vulnerable people; it should be required reading on undergraduate and postgraduate courses relating to applied social science, health and medical sociology. Alison M. Ball, Sociology. This book provides an impressive evidence base for both theory development and reassessment of policy and practitioner responses in the field. International Social Security Review. They have given us a fascinating case study, here rich in detail and masterfully interpreted against the backdrop of evolving regulatory strategy. It is rare indeed to find this depth of analysis made accessible, laced throughout with humanity, compassion and humor. Malcolm Sparrow, Harvard University, US. This book offers an intelligent and insightful account of the development of nursing home regulation in three countries: England, the USA and Australia. But more than that, it intertwines theory and more than a decade of empirical work to provide a telling and sophisticated explanation of why and how good regulatory intentions often go awry and what can be done to create systems of regulation which really work to produce improvement. Kieran Walshe, University of Manchester, UK. This book is a major contribution to regulatory theory from three members of the world class regulatory research group based in Australia. It marks a new development in responsive regulatory theory in which a strengths-based pyramid complements the regulatory pyramid. The authors compare the accomplishments of nursing home regulation in the US, the UK and Australia during the last 20 years and in a longer historical perspective. They find that gaming and ritualism rather than defiance of regulators are the greatest challenges for improving safety and quality of life for the elderly in care homes. *Regulating Aged Care* shows how good regulation and caring professionalism can transcend ritualism. Better regulation is found to be as much about encouragement to expand strengths as incentives to fix problems. The book is underpinned by one of the most ambitious sustained qualitative and quantitative data collections in both the regulatory literature and the aged care literature. This study provides an impressive evidence base for both theory development and reassessment of policy and practitioner responses in the field. The book will find its readership amongst regulatory scholars in political science, law, socio-legal studies, sociology, economics and public policy. Gerontology and health care scholars and professionals will also find much to reflect upon in the book.

Defiance in Taxation and Governance Valerie A. Braithwaite, 2009-01-01 Valerie Braithwaite merges her considerable knowledge of a wide range of disciplines to produce an exemplar of interdisciplinary research. The use of the taxation system as the basis for analysis of how people manage their relationship with authority is effective and produces a much needed addition to the behavioural literature. While the book is primarily about defiance in taxation, many instances of non-taxation related defiance are included which provides excellent support and extension of the tax-based arguments. Braithwaite has produced an excellent example of a book that is grounded in the extant literature while expanding our understanding of the importance of understanding the behaviours that drive defiance. The aim of the book is to show how

authorities can live symbiotically with defiance and she achieves this superbly illustrating how improved satisfaction with the process can minimise defiance Lisa Marriott Pacific Accounting Review This innovative book presents a theory of tax defiance integrating five years of research on people's hopes fears and expectations of the tax system and the authority that administers it Valerie Braithwaite makes a major contribution to regulatory theory by mapping the psychological processes of defiance At the heart of the analysis is the concept of motivational posturing signals sent to indicate how favourably an authority is viewed and readiness to defer to an authority's demands The author explains how resistant defiance expresses disapproval of the way an authority operates and signals to government the need to improve performance to win back public confidence Resistance weakens as the authority claws back its institutional integrity Dismissive defiance on the other hand is challenging and undermining and is not so responsive The book argues for institutional reforms that are both mindful of grievance and of alternative authorities that challenge power It illustrates that in delivering institutional reform commitment to democratic principles and integrity of government will enable authorities to argue their case for community co-operation where appropriate Finally the book goes on to show that power sharing is likely to be a more apt remedy when dismissive defiance is entrenched Safeguarding these deliberations in mature democracies are moral obligation and social capital both of which are likely to erode when authorities show neither justice nor wisdom in handling defiance This unique and innovative example of how psychology can be integrated into new institutional theory and public policy practice will prove an interesting read for scholars students and researchers in the fields of regulatory studies economics public policy and public finance politics and psychology

Regulatory Theory Peter Drahos, 2017-02-23 This volume introduces readers to regulatory theory Aimed at practitioners postgraduate students and those interested in regulation as a cross-cutting theme in the social sciences Regulatory Theory includes chapters on the social psychological foundations of regulation as well as theories of regulation such as responsive regulation smart regulation and nodal governance It explores the key themes of compliance legal pluralism meta-regulation the rule of law risk accountability globalisation and regulatory capitalism The environment crime health human rights investment migration and tax are among the fields of regulation considered in this ground-breaking book Each chapter introduces the reader to key concepts and ideas and contains suggestions for further reading The contributors who either are or have been connected to the Regulatory Institutions Network RegNet at The Australian National University include John Braithwaite Valerie Braithwaite Peter Grabosky Neil Gunningham Fiona Haines Terry Halliday David Levi-Faur Christine Parker Colin Scott and Clifford Shearing

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