Aspects of the Economic Implications of Accounting

Gerald H. Lawson



Here Where In Accounting History

Aspects Of The Economic Implications Of Accounting

Gerald Hartley Lawson

Aspects Of The Economic Implications Of Accounting:

Aspects of the Economic Implications of Accounting Gerald Hartley Lawson, 1997 First Published in 1997 Routledge is an imprint of Taylor Francis an informa company Aspects of the Economic Implications of Accounting Gerald H. Lawson, 2013-10-28 This monograph is concerned with individual though related aspects and economic implications of historic cost HC accounting indices The conceptual basis of the model that is advocated as a yardstick for assessing such implications including potential corporate financial policy consequences namely a multiperiod cash flow market value CF MV model is elaborated and evaluated at some length Essays on Aspects of the Economic Implications of Accounting Gerald Economics and Political Implications of International Financial Reporting Standards Uchenna, Hartley Lawson, 1994 Efobi, Nnadi, Matthias, Tanna, Sailesh, Iyoha, Francis, 2016-03-08 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 Artificial Intelligence in Accounting Othmar M. Lehner, Carina Knoll, 2022-08-05 Artificial intelligence AI and Big Data based applications in accounting and auditing have become pervasive in recent years However research on the societal implications of the widespread and partly unregulated use of AI and Big Data in several industries remains scarce despite salient and competing utopian and dystopian narratives This book focuses on the transformation of accounting and auditing based on AI and Big Data It not only provides a thorough and critical overview of the status quo and the reports surrounding these technologies but it also presents a future outlook on the ethical and normative implications concerning opportunities risks and limits The book discusses topics such as future human machine collaboration cybernetic approaches to decision making and ethical guidelines for good corporate governance of AI based algorithms and Big Data in accounting and auditing It clarifies the issues surrounding the digital transformation in this arena delineates its boundaries and highlights the essential issues and debates within and concerning this rapidly developing field The authors develop a range of analytic approaches to the subject both appreciative and sceptical and synthesise new theoretical constructs that make better sense of human machine collaborations in accounting and auditing This book offers academics a variety of new research and theory building on digital accounting and auditing

from and for accounting and auditing scholars economists organisations and management academics and political and philosophical thinkers Also as a landmark work in a new area of current policy interest it will engage regulators and policy makers reflective practitioners and media commentators through its authoritative contributions editorial framing and discussion and sector studies and cases The Routledge Companion to Accounting, Reporting and Regulation Carien van Mourik, Peter Walton, 2013-10-01 Financial accounting reporting and regulation is a vast subject area of huge global importance with interest rising significantly in the light of the ongoing global financial crisis. The authors begin with a broad overview of the subject of accounting setting the stage for a discussion on the theoretical and practical issues and debates regarding financial reporting which are expanded on in the second part of the book This includes how to define the reporting entity recognition and measurement of the elements of financial statements fair values in financial reporting and the costs and benefits of disclosure The third part assesses the interest need and theories behind the accounting reporting and regulation industry while parts four and five look at the institutional social and economic aspects with issues such as accounting for environmental management and accounting regulation and financial reporting in Islamic countries both issues of ever increasing importance This authoritative Companion presents a broad overview of the state of these disciplines today and will provide a comprehensive reference source for students and academics involved in accounting regulation and reporting ICEMAB 2018 Kaveh Abhari, Noorhana Binti Arsad, Ridho Bramulya Ikhsan, Puchong Senanuch, Muhammad Irfan Nasution, 2019-10-29 This book constitutes a through refereed proceedings of the International Conference on Economics Management Accounting and Business 2018 held on October 8 9 2018 at Universitas Muhammadiyah Sumatera Utara Medan Indonesia The conference was organized by Faculty of Economics and Business Universitas Muhammadiyah Sumatera Utara The 74 full papers presented were carefully reviewed and selected from 152 submissions. The scope of the paper includes the followings Management Economics Sharia Economics Accounting Sharia Accounting Taxation Digital Technology Human Resource Management Marketing Financial Banking Sharia Banking Education Economics Accounting Assurance Assurance Sharia Actuaria Information Technology Agricultural Economic Entrepreneurship Technology Business Entrepreneurship Internet Marketing e Business **Entrepreneurship, Business and Economics - Vol. 2** Mehmet Huseyin Bilgin, Hakan Danis, 2016-03-23 This volume of Eurasian Studies in Business and Economics focuses on latest results from research in Banking and Finance Accounting and Corporate Governance Growth and Development along with a focus on the Energy sector The first part on Accounting and Corporate Governance features articles on environmental accounting audit quality financial information and adoption of governance principles The Banking and Finance part looks at risk behavior in banks credit ratings during subprime crisis stakeholder management and stock market crises The book focuses then on the energy sector and analyzes macroeconomic impacts of electricity generation risk dimensions in wind energy the latest EU energy reforms and discusses prediction models International Encyclopedia of Business Management

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followed by an introduction to the papers in the volume and the papers themselves **Legal Aspects of Carbon Trading** David Freestone, Charlotte Streck, 2009-10 Since 2005 the carbon market has grown to nearly 100 billion per annum This new book examines all the main legal issues which are raised by this explosion of what is now called carbon finance It covers not only the Kyoto Flexibility Mechanisms but also the EU Emissions Trading Scheme ETS that is in the process of reform and other national and voluntary schemes The Parties to the 1992 UN Framework Convention are in the process of negotiating a successor regime to the 1997 Kyoto Protocol whose commitment period ends in 2012 As scientists predict that the threat of dangerous climate change requires much more radical mitigation actions the negotiations aim for a more comprehensive and wide ranging agreement which includes new players such as the US as well as taking account of new sources such as aircraft emissions and new mechanisms such as Reducing Emissions through Deforestation and Degradation REDD This volume will cover the legal aspects of these This volume builds on the success of the editors previous volume published by OUP in 2005 Legal Aspects of Implementing the Kyoto Protocol Mechanisms Making Kyoto Work which remains the standard work of reference for legal practitioners and researchers on carbon finance and trading under the Kyoto Protocol the 9th European Conference on Innovation and Entrepreneurship Brendan Galbraith, 2014 **Engineering Economic** Analysis Donald G. Newnan, Ted G. Eschenbach, Jerome P. Lavelle, 2016 The twelfth international edition of the market leading Engineering Economic Analysis offers comprehensive coverage of financial and economic decision making for engineers with an emphasis on problem solving life cycle costs and the time value of money **Urban Disaster Mitigation:** The Role of Engineering and Technology F.Y. Cheng, M.-S. Sheu, 1995-07-21 Great loss of human life structural damage and social and economic upheaval occur repeatedly due to such natural hazards as earthquakes typhoons hurricanes landslides floods and tsunamis Both the US and Taiwan along with many other countries have a history of such occurrences and a common need to reduce their effects This volume includes papers from the fourth symposium workshop held jointly between the US and Taiwan to discuss research and its application to multiple hazard mitigation The workshop Urban Disaster Mitigation The Role of Engineering and Technology discussed lessons learned from recent natural disasters assessed results of Taiwan's multiple hazards research program and potential application to the US and proposed further studies on subjects of mutual concern Topics include recent scientific findings obtained in various natural hazard areas and assessment of actual and potential damage from earthquakes floods and landslides Of particular importance are measures that can be taken to mitigate these hazards ranging from use of new algorithms for structural engineering to warning systems for a given region At a time when natural disasters are widespread engineers play a key role Construction methods and building codes are changing current knowledge shapes the direction of these changes. The research results presented in these proceedings will benefit both the academic and practicing communities around the world strengthening the relationship between these two important parties **Intermediate Accounting, Volume 1** Donald E. Kieso, Jerry J.

Weygandt, Terry D. Warfield, Irene M. Wiecek, Bruce J. McConomy, 2021-11-15 Intermediate Accounting 13th Canadian Edition has always been and continues to be the gold standard that helps connect students to the what the why and the how of accounting information Through new edition updates you will be able to spark efficient and effective learning and inspire and prepare students to be the accounting professionals of tomorrow To help develop a deeper understanding of course concepts and move beyond basic understanding students work through a high quality assessment at varying levels helping them learn more efficiently and create connections between topics and real world application This course also presents an emphasis on decision making through Integrated Cases and Research and Analysis questions that allow students to analyze business transactions apply both IFRS and ASPE and explore how different accounting standards impact real companies Throughout the course students also work through a variety of hands on activities including Data Analytics Problems Analytics in Action features Excel templates and a new emphasis on sustainability all within the chapter context These applications help students develop an accounting decision making mindset and improve the professional judgement and communication skills needed to be successful in the evolving accounting world

Translations on Communist China's Trade, Finance, Transportation and Communications United States. Joint Publications Research Service, 1962

Selections from China Mainland Magazines ,1962 **Modeling Spatial and Economic Impacts of Disasters** Yasuhide Okuyama, Stephanie E. Chang, 2013-06-29 This volume is dedicated to the memory of Barclay G Jones Professor of City and Regional Planning and Regional Science at Cornell University Over a decade ago Barclay took on a fledgling area of study economic modeling of disasters and nurtured its early development He served as the social science program director at the National Center for Earthquake Engineering Research NCEER a university consortium sponsored by the National Science Foundation and the Federal Emergency Management Agency of the United States In this capacity Barclay shepherded and attracted a number of regional scientists to the study of disasters He organized a conference held in the ill fated World Trade Center in September 1995 on The Economic Consequences of Earthquakes Preparing for the Unexpected He persistently advocated the importance of social science research in an establishment dominated by less than sympathetic natural scientists and engineers In 1993 Barclay organized the first of a series of sessions on Measuring Regional Economic Effects of Unscheduled Events at the North American Meetings of the Regional Science Association International RSAI This unusual nomenclature brought attention to the challenge that disasters largely unanticipated often sudden and always disorderly pose to the regional science modeling tradition The sessions provided an annual forum for a growing coalition of researchers where previously the literature had been fragmentary scattered and episodic Since Barclay's unexpected passing in 1997 we have continued this effort in his tradition

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