

## Edinburgh Business School Mergers And Acquisitions

The importance of technology transfer for the competitive advantage of companies and the economic success of nations cannot be overstated. Technology is a determining element for firms and nations to increase productivity, to compete, and to prosper. In *The Competitive Advantage of Regions and Nations*, the authors stress that companies, investment promotion agencies, and government bodies cannot simply sit and wait until new technologies arrive in their domain. Rather, they need to manage the identification, assessment, attraction, absorption and application of new technologies. In this comprehensive book, Boris Ricken and George Malcotsis explain how technology transfer in Foreign Direct Investment (FDI) projects can be systematically managed. Using some 40 case studies as illustration, they give step-by-step guidance for managers. The explanation of theory in this book, together with the frameworks and cases delivering solutions to the various challenges of technology transfer will be highly appreciated by managers of companies, investment promotion agencies, and government bodies alike. It also offers students confronted with the topic an understandable study guide. Now in its 42nd edition, *British Qualifications* is the definitive one-volume guide to every qualification on offer in the United Kingdom. With full details of all institutions and organizations involved in the provision of further and higher education, this publication is an essential reference source for careers advisors, students and employers. It also includes a comprehensive and up-to-date description of the structure of further and higher education in the UK. The book includes information on awards provided by over 350 professional institutions and accrediting bodies, details of academic universities and colleges and a full description of the current framework of academic and vocational educational. It is compiled and checked annually to ensure accuracy of information.

The chapters offer some important new insights into issues that will be of interest not only to the academic community but also to professionals involved in the preparation, structure and execution of such transactions, market regulators, and private a Master's Thesis from the year 2009 in the subject Business economics - Investment and Finance, grade: 69%, University of Edinburgh, language: English, abstract: The years 2007-2009 the global economy has been affected by the subprime mortgages crisis, which has its origins in the extremely risky positions that some banks and financial institutions held. When defaults in payments started, and banks started facing problems in their payments, lending between banks became more difficult, and through the contagion of the global financial system, the crisis spread around the world. This crisis affected many industries. The current paper attempts to examine the impact of the 2007-2009 subprime mortgage crisis in the integrated oil and gas industry. Energy, and subsequently oil and gas, are vital for many other industries, as well as for individuals and households. The impact of the crisis is examined through a multimethod approach: Questionnaires, which were sent to executives of oil and gas companies, are analysed in the beginning, followed by analysis of basic figures of the financial statements of the 200 biggest oil and gas companies. Findings are supplemented by the examination of the analysts' recommendations, for a number of years. Finally, the mergers and acquisitions between oil and gas companies are examined. This paper, has the characteristic that it investigates an event which is still unfolding. As a result, there is not established information about some topics, such as the specific causes of the crisis. Therefore, the emerging literature on some topics is analysed, and specialists' reports are included, to compare and contrast findings. Results show that, even though energy, and subsequently oil and gas, are necessary for almost every industry, the decrease in global demand, as well as the lower oil prices, will lead to a decrease in long term investing. Furthermore, sales of companies are expected to be lower, and this will oblige companies to find ways to reduce the costs, in all the levels of their value chain.

The Routledge Companion to Financial Accounting Theory

International Financial Centres after the Global Financial Crisis and Brexit

Uluslararası Pazarlama

The impact of the 2007-2009 subprime mortgage crisis in the integrated oil and gas industry

Winning Investors Over

Corporate Communications in the Twenty-First Century

This book discusses the role of capital markets and investment banking in Nigeria, the largest frontier market economy in the world by both population size and gross domestic product. Offering a systematic framework combining conceptual principles with real practice, the book enables the reader to gain useful insight into how capital markets and investment banking work in the real world of a frontier market. The book provides a synopsis of the economic attractiveness, financial systems intermediation and capital markets, as well as the regulatory framework within a frontier market. It explores capital raising through equity and underwriting and private equity, paying particular attention to putting capital to work on mergers and acquisitions, project and infrastructure finance and real estate finance. Furthermore, it analyses asset management, pension industry and securities trading in a frontier market. The authors use detailed case studies from Nigeria to illustrate the operations of investment banking in frontier markets. The cases, tables and charts serve as useful illustrations of the topics under discussion. With the authors' combined experience of more than 50 years as economists, finance and investment professionals and in executive leadership positions in the financial services industry, this book will interest the academic community, professionals in the financial industry, retail and institutional investors interested in frontier markets, development practitioners in international organizations and policy makers including securities and capital market regulators. Statistical studies over the last forty-five years show that, although there are success stories, very many mergers and acquisitions do not result in the increased operating profits that economics textbooks would lead one to expect. As consultancy McKinsey have put it, 'Anyone who has researched merger success rates knows that roughly 70% fail'. Yet—mysteriously—M&A activity has boomed across the globe, with a forty-fold increase in deals done each year now compared with four decades ago, in spite of the adverse general evidence. How can it be that talented, energetic, highly skilled, law-abiding, income-maximising participants in the M&A market will often promote mergers that lead to no operating gains, frequently with adverse effects on the wider economy too? Drawing on findings from a wealth of statistical analyses and case evidence from many businesses, the book presents answers to this merger mystery. In a synthesis of ideas from several disciplines, solutions are detected in misaligned incentives, distorted financial engineering and information asymmetry. By revealing how weaknesses at multiple points can interact and cumulate to produce inefficient outcomes, the discussion serves as a corrective to the overwhelmingly positive tone of most commentary on M&A, whilst also advocating changes in participants' contracts, in taxation, and in regulation which could significantly reduce the number of mergers that fail. Designed to be accessible to a wide readership, the book will be of interest to investors, to M&A practitioners and commentators, to researchers and students of economics,

political economy, finance, management and accounting, and—importantly—to policy makers working in these areas.

This handbook showcases the broad spectrum of diverse approaches to environmental accounting which have developed during the last 30 years across the globe. The volume covers a range of physical issues such as water, carbon and biodiversity, as well as specific accounting matters such as management control, finance and audit. Moreover, seven chapters present environmental accounting issues that arise in the regions of Africa, Asia, Europe, MENA, North America, the Pacific and South America. The handbook also highlights future challenges in all the topic areas addressed as well as introducing new topics, such as links between environmental accounting and the circular economy, and the issues associated with animal rights. Edited by leading scholars in the area and with key contributions from across the discipline, and covering a diverse range of perspectives and locations, the volume is divided into five key parts: • Part 1: Framing the issues • Part 2: Financial accounting and reporting • Part 3: Management accounting • Part 4: Global and local perspectives • Part 5: Thematic topics in environmental accounting This handbook will act as a significant publication in drawing together the history of the field and important reference points in its future development, and will serve as a vital resource for students and scholars of environmental accounting and environmental economics.

Now in its second edition, this extended and thoroughly updated handbook introduces researchers and students to the growing range of theoretical and methodological perspectives being developed in the vibrant field of strategy as practice. With new authors and additional chapters, it shows how the strategy as practice approach in strategic management moves away from disembodied and asocial studies of firm assets, technologies and practices to explore and explain the contribution that strategizing makes to people working at all levels of an organization. It breaks down many of the traditional paradigmatic barriers in strategy to investigate who the strategists are, what they do, how they do it, and what the consequences or outcomes of their actions are. This essential work summarizes recent developments in the field while presenting a clear agenda for future research.

BRW

Handbook of Research on IPOs

Value Acceleration

The Routledge Companion to Banking Regulation and Reform

Event Project Management

Principles and Practice from Nigeria

**The book bridges hitherto separate disciplines engaged in research in mergers and acquisitions (M&A) to integrate strategic, financial, socio-cultural, and sectorial approaches to the field. It examines the management processes involved, as well as valuations and post-acquisition performance, and considers international and sectorial dimensions.**

**Corporate communications are now hugely important in the success of companies and organisations. Using cases and examples from companies such as The Body Shop, Texaco, Johnson & Johnson, BP Oil & British Airways the authors introduce the framework necessary to analyse corporate communications strategies and provide clear practical guidelines for successful implementation. A must for anyone involved in corporate communications, public relations or public affairs, especially those working in multi-national or global organisations.**

**Volume 28 of the Advances in International Management focuses on the opportunities and challenges for multinational enterprises that consider emerging economies and their destinations. It provides a forum for thought-provoking idea and empirical research, and is ideal for researchers and doctoral students whose work touches emerging markets.**

**Provides a detailed analytical assessment of the merger and acquisition phenomenon in banking. It advances the prior literature focusing on some specific aspects that have been investigated by only limited previous analysis by assessing the effect produced by M&A transactions on bank efficiency and shareholder value.**

**Mergers and Acquisitions in European Banking**

**A Critical Guide to the World's Best MBAs**

**The Changing Geography of International Business**

**The influence of clients on the social identities within the audit profession**

**How It Happened and What It Meant**

**Servitization of Industrial Enterprises through Acquisitions**

Strategic HRM has gained much attention and has become a topic of global discussion. Throughout the world, aligning the human resource with the need of the business has been the topic of discussion since quite some time. Looking into this aspect, Strategic HRM has been introduced as a subject in most of the management institutes more specifically in India. Keeping all these factors in view, the present book has been developed by the author considering the different aspects of Strategic HRM. The book aims to fulfill not only the need of MBA and MPM course, but also for the practitioners as a reference manual to successful implementation of Strategic HRM in their organisations. This book has been divided into eleven chapters.

To make the service integration a success story despite the many challenges, L J Oberle argues that management understanding is necessary to address the key success factors in the individual strategic approaches. These approaches concern either the core business or an explore business unit and vary in their integration degree. Thus, knowing which strategy is pursued allows to determine the most relevant success factors, which is the first step towards successful servitization and post-merger integration. Only if these factors are identified and addressed correctly, M&A is a promising approach to servitization for industrial companies, as L J Oberle ' s findings from the analysis or 8 case studies and a total of 24 interviews prove. The Author: Laura Johanna Oberle currently does a doctorate on business process management in service operations and servitization at the Chair of Service Operations Management at the University of Mannheim in cooperation with a German consultancy specialized in post-merger integration projects.

Financial accounting theory has numerous practical applications and policy implications, for instance, international accounting standard setters are increasingly relying on theoretical accounting concepts in the creation of new standards; and corporate regulators are increasingly turning to various conceptual frameworks of accounting to guide regulation and the interpretation of accounting practices. The global financial crisis has also led to a new found appreciation of the social, economic and political importance of accounting concepts generally and corporate financial reporting in particular. For instance, the fundamentals of capital market theory (i.e. market efficiency) and measurement theory (i.e. fair value) have received widespread public and regulatory attention. This comprehensive, authoritative volume provides a prestige reference work which offers students, academics, regulators and practitioners a valuable resource containing the current scholarship and practice in the established field of financial accounting theory.

The focus of the global economy has increasingly shifted toward China and emerging countries. However, despite their high growth prospects, emerging economies often lack the sound capital market and corporate governance systems necessary to promote the efficient allocation of financial resources to maintain the confidence of capital providers. As China becomes more prominent economically, the development of its capital market becomes an increasingly important issue. This book presents some of the latest academic research on China's capital markets, demonstrating some of the major issues currently being faced. Preeminent researchers in the field examine key topics such as the performance of commercial banks, dividends and ownership, financial constraints and firm performance, the role of political networks, stock price decomposition, stock return predictability, and the role of media coverage. In this book, the authors use the country's institutional background to offer useful insight into policy implications for the development of China as well as other emerging economies.

Inward Investment, Business Finance and Regional Development

Developing Platforms for Co-Creation

The Competitive Advantage of Regions and Nations

Mergers and Acquisitions

Cambridge Handbook of Strategy as Practice

Which MBA?

*The Routledge Companion to Banking Regulation and Reform provides a prestigious cutting edge international reference work offering students, researchers and policy makers a comprehensive guide to the paradigm shift in banking studies since the historic financial crisis in 2007. The transformation in banking over the last two decades has not been authoritatively and critically analysed by the mainstream academic literature. This unique collection brings together a multi-disciplinary group of leading authorities in the field to analyse and investigate post-crisis regulation and reform. Representing the wide spectrum of non-mainstream economics and finance, topics range widely from financial innovation to misconduct in banking, varieties of Eurozone banking to reforming dysfunctional global banking as well as topical issues such as off-shore financial centres, Libor fixing, corporate governance and the Dodd-Frank Act. Bringing together an authoritative range of international experts and perspectives, this invaluable body of heterodox research work provides a comprehensive compendium for researchers and academics of banking and finance as well as regulators and policy makers concerned with the global impact of financial institutions.*

*'Value Acceleration' teaches top level executives how to leverage 20th century accomplishments into 21st century competitive advantage. This book shows where the source of competitive advantage now lies, and how you can achieve it in your company. 'Value Acceleration' reveals the ideas that now underline competitive advantage, and how to use them to your advantage. This book discusses three central ideas: The crucial need for process management in marketing; The first comprehensive, over-arching, and hierarchical process model of the entire marketing function; Specific and time-proven principles by which your marketing process is best managed for effectiveness and efficiency.*

*"With a new preface by Sir Peregrine Worsthorne"---Cover.*

*This book highlights the evolution of the thinking on the multinational subsidiary over a quarter of a century, from the early concerns about the 'branch plant syndrome' to very current topics relating to the Multinational Enterprise as a differentiated corporate network and its role in innovation and entrepreneurship. It summarises and evaluates the state of the art in research on the multinational subsidiary, with particular reference to managerial and economic development dimensions. The volume presents the articles of Neil Hood (written in conjunction with other leading scholars, particularly Julian Birkinshaw and Stephen Young), along with new contributions. The book will be of major interest to students, researchers and policy makers.*

*Mergers and Acquisitions in Practice*

*The Merger Mystery*

*Canadian Business*

*Merger and Acquisition Strategies*

*Routledge Handbook of Environmental Accounting*

*Management Economic Development and Public Policy*

"This book presents advanced research on the concept of creativity using virtual teams, demonstrating a specific focus and application for virtual teams. It presents tools, processes, and frameworks to advance the overall concept that leveraging ideas from different locations in an organization and within extended networks is based on creativity, which can deliver innovation"--Provided by publisher. Collated by Scott Moeller of Cass Business School, this collection brings together the informative articles a budding finance practitioner needs to operate effectively in today's corporate environment. Bringing together core finance knowledge and cutting-edge research topics in an engaging and effective way, this text is the ideal companion for all practitioners and students of finance. You will find insights into the practical applications of theory in key areas such as balance sheets and cash flow, financial regulation and compliance, funding and investment, governance and ethics, mergers and acquisitions, and operations and performance. Contributors to this collection include some of the leading experts in their respective fields: Aswath Damodaran, Harold Bierman, Jr, Andreas Jobst, Frank J. Fabozzi, Ian Bremmer, Javier Estrada, Marc J. Epstein, Henrik Cronqvist, Daud Vicary Abdullah, Meziane Lasfer, Dean Karlan, Norman Marks, Seth Armitage, and many others. In this collection you will discover: \* Over 80 best-practice articles, providing the best guidance on issues ranging from risk management and capital structure optimization through to market responses to M&A transactions and general corporate governance \* Over 65 checklists forming step-by-step guides to essential tasks, from hedging interest rates to calculating your total economic capital \* 55 carefully selected calculations and ratios to monitor firms' financial health \* A fully featured business and finance dictionary with over 5,000 definitions

This text provides a unique lens for studying event project management in the era of sustainability, digital transformation, smart cities and rapid development in technology. It discusses and explains how to manage events utilising the sustainable project management model adapted to the specific context of event management.

The decision to carry out a merger or acquisition is certainly a risky one, not least because of the number of variables influencing the final outcome. It is also a decision frequently based on the wrong objectives and an incorrect evaluation process. With this in mind, this important new book offers solutions for reducing the high percentage of mergers and acquisitions (M&As) that fail. It adopts a normative approach, using theoretical analysis to show what managers could and should do to increase shareholders' value through successful M&A strategies. It also explores the conditions that are suitable for favouring a certain type of M&A (horizontal, vertical or diversified) over the others. In conclusion, the book presents case studies of successful M&A strategies providing a link between theory and practice.

Experiences and Challenges in the Development of the Chinese Capital Market

How to Create Value

Project Management

British Qualifications 2012

The Handbook of Mergers and Acquisitions

**Presents papers which grapple with some of the most important developments and challenges in International Business, both for the firms who must fashion strategy within a rapidly changing world economic order and**

researchers who seek to explain the nature of these shifts and how firms respond.

Mergers and AcquisitionsFrontier Capital Markets and Investment BankingPrinciples and Practice from NigeriaRoutledge

The MBA is becoming a necessity for anyone wanting to explore new career opportunities, accelerate personal development and increase their salary, but taking an MBA isn't a decision that should be taken lightly. There is a lot to consider, such as financing, choosing the right program school, format, duration, location etc. Finding the right program for the individual can make the difference between an enjoyable and rewarding experience, or an unhappy and frustrating one. Which MBA? sets out to answer all the questions of a prospective student. For the first time, it also offers a ranking of the business schools included in the directory section, based on data supplied by the business schools themselves and by their students and alumni.

The growth in mergers and acquisitions (M&A) activity around the world masks a high rate of failure. M&A can provide companies with many benefits, but in the optimism and excitement of the deal many of the challenges are often overlooked. This comprehensive collection, bringing together an international team of contributors, moves beyond the theory to focus on the practical elements of mergers and acquisitions. This hands-on, step-by-step volume provides strategies, frameworks, guidelines, and ample examples for managing and optimizing M&A performance, including: ways to analyze different types of synergy; understanding and analyzing cultural difference along corporate and national cultural dimensions, using measurement tools; using negotiation, due diligence, and planning to analyze the above factors; making use of this data during negotiation, screening, planning, agreement, and when deciding on post-merger integration approaches. Students, researchers, and managers will find this text a vital resource when it comes to understanding this key facet of the international business world.

Surprising Truths about Honesty, Earnings Guidance, and Other Ways to Boost Your Stock Price

Frontiers of Banks in a Global Economy

Margaret Thatcher's Revolution Revised Edition

Finance Essentials

Raising the Corporate Umbrella

Emerging Economies and Multinational Enterprises

*In today's globalized economy, banking is of international importance. This book interrogates important issues, including reform in China, electronic money and loan pricing. Highlighting key policy and research, it provides insight into contemporary global banking trends and assesses the impact of new technology for future industry development.*

*Project Management provides readers from different backgrounds with an essential toolkit to develop their knowledge, starting from the first principles progressing to a more complex understanding, with the help of an assortment of case studies, practical examples and numerical worked examples.*

*This book addresses the convergence of public administration and business management concepts in public management processes. As well as policy and reform issues, readings deal with how business concepts and techniques may be practically applied to public sector activities. There are chapters on quality; marketing; model building; competitive tendering; cost benefit analysis; social accounting; pay and motivation; and stress management. It includes a case study of the recent 'crisis' in the NHS that challenges conventional accounts and the wisdom of current reforms.*

*As well as marking the tenth anniversary of the collapse of Lehman Brothers and the consequent unleashing of the global financial crisis, 2018 is also the year of negotiations on the terms of the UK's exit from the European Union. Within a decade the banking world has witnessed two epochal events with potential to redraw the map of international financial centres: but how much has this map actually changed since 2008, and how is it likely to change in the near future? International Financial Centres after the Global Financial Crisis and Brexit gathers together leading economic historians, geographers, and other social scientists to focus on the post-2008 developments in key international financial centres. It focuses on the shifting hierarchies of New York, London, Paris, Geneva, Zurich, Frankfurt, Singapore, Hong Kong, Beijing, Shanghai, and Tokyo to question whether Asian financial centres have taken advantage of the crisis in the West. It also examines the medium-effects of the crisis, the level of regulation, and the rise of new technology (fintech). By exploring these crucial changes, it questions whether shifts in the financial industry and the global landscape will render these centres unnecessary for the functioning of the global economy, and which cities are likely to emerge as hubs of new financial technology.*

Technology Transfer Through Foreign Direct Investment

Principles, technology and innovation

The Evolution of Public Management

Strategic Human Resource Management

A Success Story

From School to Unemployment

*This collection of papers arises from two major international conferences on inward investment and regional development, and the role of accumulated capital in regional business development. The papers cover a wide spectrum of development and finance issues with the common theme that capital flows can have a substantial impact on regional development.*

*A guide to dealing with Wall Street in order to boost a company's earnings and stock price features advice for executives on such topics as addressing investors' concerns and maintaining credibility on Wall Street.*

*The overall purpose of the thesis is to explore the meaning of professionalism and independence for the individuals within the audit arena. Professionalism is defined as the occupational values that guide auditors' professional behaviour, and how independence is understood is assumed to be influenced by the social groups the auditors identify with. The audit arena consists of several social actors, i.e. the audit profession, audit firms, and auditors, as well as external constituencies of the profession, i.e. accountants and accountees. The audit profession both serves the public interest by quality-ensuring the information provided by the accountors to the accountees as well as conducts business in a state-sanctioned monopoly-like market. Appearing independent and professional is therefore critical for the profession as independence and professionalism is the basis of society's trust in the profession and may particularly influence the profession's ability to recruit and retain staff. The audit profession, audit firms, offices and audit teams are social groups which influence the values, attitudes, and behaviours of the auditors through the process of socialization into the profession and the audit firm. However, accountors (i.e. clients) and accountees (i.e. stakeholders such as investors) are also social actors, who may influence the values, attitudes, and behaviour of auditors, if auditors identify with these social actors. Exploring the social identities at 'play' within the audit arena enables us to more fully understand the values that guide professional work. The thesis empirically investigates the social identity audit arena through potential, current, and former audit employees' perceptions of the audit arena, where the data is both qualitative (interviews) and quantitative (surveys) in nature. The empirical material provides both pre-socialized and post-socialized perspectives on the audit arena, where the bulk of the material stems from the pre-socialized perspective. The thesis suggests that there are two types of auditors, namely small client auditors and large client auditors, where the small client auditor group dominates the audit arena. The role of the small client auditor is described differently from the large (public) client auditor's role. The small client auditor is perceived as a teacher who helps the clients run their businesses better, and avoid problems with tax authorities et cetera, making it necessary for the auditor to have a good and close relationship with the client in order to fulfil her/his role. The large client auditor is described more as having the 'traditional' guardians of the market role. Hence, it seems as the small client auditor is guided by other values and has a different understanding of independence compared to the large client auditor. However, the large client auditor is also perceived as having a counselling teacher role, indicating that some professional values are shared by small client and large client auditors. These different roles auditors are perceived to have, where independence and working for the public interest seem to mean different things, can influence how new audit employees perceive the profession. If employees expect to work as 'large client auditors', but instead experience work being guided by small client auditor values (or vice versa), it may influence the willingness to stay in the profession. These two roles are also a potential factor influencing the expectation gap, i.e. the gap between what society thinks the auditor does and what s/he does in practice. These two roles may therefore influence society's image of the auditor, and where the profession may have issues in appearing independent in the relationship with small clients. Avhandlingens övergripande syfte är att utforska innebörden av professionalism och oberoende för individerna inom revisionsarenan. Professionalism definieras som de yrkesrelaterade värderingarna som styr hur man som professionell revisor bör agera och hur oberoende förstås antas påverkas av vilka sociala grupper revisorn identifierar sig med. Revisionsarenan består av flera sociala aktörer, nämligen revisionsprofessionen, revisionsbyråer, och revisorer, och även externa intressenter till professionen, nämligen redovisningsskyldiga och redovisningsberättigade. Revisionsprofessionen har ett viktigt samhällsuppdrag att kvalitetsäkra informationen som de redovisningsskyldiga tillhåller de redovisningsberättigade. Dock bedriver professionen samtidigt affärer på den monopolmarknad professionen har genom den lagstadgade revisionen. För professionen är det därmed av yttersta vikt att framstå som oberoende och professionell, då oberoende och professionalism är grunden för samhällets tillit till professionen. Innebörden av professionalism och oberoende inom revisionsarenan kan speciellt påverka professionens möjligheter att rekrytera och behålla personal. Revisionsprofessionen, revisionsbyråerna, arbetskontoren och revisionsteamet är sociala grupper som påverkar revisorers värderingar, attityder och beteende genom socialiseringen in i professionen och revisionsbyrån. De redovisningsskyldiga (klienter) och de redovisningsberättigade (intressenter så som investerare) är andra sociala aktörer som kan påverka revisorers värderingar, attityder och beteende, om revisorerna identifierar sig med dessa sociala grupper. Genom att utforska vilka sociala identiteter som verkar inom revisionsarenan kan vi få större kunskap kring vilka värderingar som styr det professionella arbetet. Avhandlingen undersöker potentiella, nuvarande och före detta revisionsmedarbetares uppfattningar om revisionsarenan, där empirin både är av kvalitativ (intervjuer) och kvantitativ (enkäter) natur. Det empiriska materialet ger både ett 'försocialiserat' och 'eftersocialiserat' perspektiv på revisionsarenan, där tyngden ligger på det försocialiserade perspektivet. Avhandlingen tyder på att det finns två typer av revisorer, nämligen 'småbolagsrevisorer' och 'storbolagsrevisorer', där 'småbolagsrevisorer' är den största gruppen. 'Småbolagsrevisorn's' roll beskrivs annorlunda jämfört med hur 'storbolagsrevisorn's' roll beskrivs. 'Småbolagsrevisorn' uppfattas som en lärare som hjälper klienterna att driva sina företag bättre, och undvika problem med Skatteverket med mera, vilket innebär att revisorn måste ha en god och nära relation med klienten för att kunna uppfylla sin roll. 'Storbolagsrevisorn' beskrivs mer som revisorsrollen traditionell beskrivs, d.v.s. som en 'marknadsväktare' och en oberoende granskare. Det verkar alltså som att 'småbolagsrevisorn' utgår ifrån andra professionella värderingar och har en annan förståelse av oberoende jämfört med 'storbolagsrevisorn'. Dock uppfattas 'storbolagsrevisorn' även ha en rådgivande lärarroll, vilket indikerar att 'småbolagsrevisorer' och 'storbolagsrevisorer' delar vissa professionella värderingar. Dessa olika roller som revisorer upplevs ha, där oberoende och arbete för det allmänna intresse verkar betyda olika saker, kan påverka hur nya anställda upplever revision som yrke. Om anställda förväntar sig att arbeta som en 'storbolagsrevisor' men istället får uppleva yrket som en 'småbolagsrevisor' (eller tvärtom) så kan det påverka viljan att vara kvar i yrket. Dessa två roller är även en potentiell aspekt som påverkar förväntansgapet, dvs skillnaden mellan vad samhället tror att revisorn gör och vad hen faktiskt gör. Dessa två roller kan alltså påverka samhällets bild av revisorn, där revisionsprofessionen kan ha svårt att hävda sig vara oberoende gentemot dessa mindre klienter.*

Concepts and Techniques for the 1990s

The Secrets to Building an Unbeatable Competitive Advantage

Frontier Capital Markets and Investment Banking

Higher Creativity for Virtual Teams: Developing Platforms for Co-Creation

The Multinational Subsidiary

Why Spend Ever More on Mergers When So Many Fail?