

Financial Accounting Theory Deegan Summary

Given the increased social and environmental problems in China, this book looks into the social and environmental (environmental) disclosure practices of socially responsible Chinese listed firms by constructing a stakeholder-driven, three-dimensional, disclosure index. The book contains a three-part study: the first part explores the current status of social and environment disclosure practices. The second part empirically examines the relationship between corporate social and environmental disclosure and various influencing factors (i.e. stakeholders' power and corporate characteristics). The third part empirically examines the link between corporate social responsibility (CSR) reporting (i.e. publishing a CSR report and the quality of the CSR report) and socially responsible reputation. The book finds that the CSR report provided more stakeholder-relevant social and environmental disclosure than the annual report. It also finds that corporate characteristics such as firm size, profitability and industry classification are all statistically significant factors influencing social and environmental disclosure of the Chinese firms studied. Shareholders significantly influenced firms' social and environmental disclosure, and creditors significantly influenced firms' disclosure related to their environmental performance. The final part of the study reports that publishing a CSR report and CSR reporting quality had a positive influence on firms' socially responsible reputation and that the CEO/chairman duality negatively influenced firms' socially responsible reputation. The book also highlights that financial performance and firm size were the two corporate characteristics that had a positive influence on corporate socially responsible reputation. This book will be of interest to those who are keen to learn more about corporate social responsibilities in the context of Chinese firms.

This book examines the determinants of the level of sustainability reports of mining companies in Ghana in the absence of regulatory and statutory requirements. It adopted the use of content analysis by probing the question of whether there is an effect of factors such as size, growth rate, profitability, efficiency, gearing ratio, working capital ratio, age, and complexity of the mining companies on the level of disclosure in sustainability report. The book also reviewed some of the traditional theories used in the accounting literature to examine sustainability reporting practices. The book also provides insights into the various sustainability reporting initiatives.

Like its previous editions, the Seventh Edition of Accounting Theory presents complex materials in a clear and understandable manner. Incorporating the latest accounting standards and presenting the most up-to-date accounting theory from the top academic journals in accounting and finance throughout the world, this book comprehensively presents both the theoretical structure of accounting theory as well as the politics of the standard-setting process, which often opposes the theoretical structure. Key Features: - A reorganized table of contents with a thoroughly revised chapter on International Accounting (Chapter 10) - Discussion of the conceptual framework of the IASB (Chapter 7) - An emphasis on principles-based standards as opposed to rules-based standards - More theoretical issues are related to real world examples coming from the popular news media. - New questions, cases, problems, and writing assignments--many from corporate annual reports. - An Instructor's Resource CD includes answers to end-of-chapter materials, chapter summaries, test banks, and PowerPoint slides.

Being socially responsible on the part of corporate entities is now no longer an option, it is part of their normal business obligations to all their stakeholders regardless of whether these are primary or secondary stakeholders. Modern societies around the world now expect corporate entities of all shapes and forms to be socially responsible in whatever they do; the "Global Practices of Corporate Social Responsibility" is a first attempt at bringing together in one book experts' accounts of how corporate entities in twenty independent nations around the world are dealing with the issue of CSR. The world today faces diverse social problems. These become apparent as one moves from one country to the next, interestingly, society now expects corporations to help in finding solutions to these problems. The problem of global warming affects us all; modern corporations can no longer continue to assume that the problem will go away, if nothing is done by them. We can all make a little difference by our actions.

Global Practices of Corporate Social Responsibility

The Cambridge Handbook of Stakeholder Theory

Social and Environmental Disclosure by Chinese Firms

China's Changing Economy

Financial Accounting Theory

Accounting and Corporate Reporting

A new text covering the most widely accepted accounting theories and which is specifically written for third year accounting theory undergraduate and postgraduate courses. Beginning with an overview of various financial reporting decisions that entities face, it outlines reporting that is regulated and unregulated.

Financial and Managerial Aspects in HRM: A Practical Guide breaks new ground by being the first to compile the everyday management and financial decisions of HR managers in a single book. It is an essential resource for understanding core practical HRM issues in the modern workplace.

The most highly regarded resource in financial accounting has been revised and updated to prepare today's students for future career success. The ninth edition of Craig Deegan's Financial Accounting features: □ the most recent changes to the IASB Conceptual Framework for Financial Reporting and the Australian Accounting Standards □ a fully revised contents, a refreshed design and pedagogy □ in-depth analysis, comprehensive coverage and detailed Worked Examples □ new Real-world Case Scenarios, examples, boxes and videos linking theory to real-world applications □ new Opening Questions at the start of each chapter with suggested solutions, and revised end-of-chapter Review Questions and Challenging Questions

What is my theory? How do I choose a theory? Why and how should I employ a particular method for collecting the empirical data? These basic questions concern everyone involved in research. A research study can be a voyage of discovering or choice of theoretical perspective as well as gathering empirics or facts on a problem or situation. This book provides a good guideline as to why and how to choose a particular theory or method to study an organisational phenomenon such as accounting. All the chapters provide both retrospective and contemporary views by scholars in the field. Each chapter documents the latest developments and research in accounting and control systems and provides valuable insights into methodological perspectives in accounting research. This second edition has also introduced a number of new chapters covering strategy-management control as practice, grounded theory approach, institutional logic and rhetoric, social interaction theory, actor-network theory and practice theory. The book is primarily intended for research students and academic researchers. It can also be used for undergraduate Honours course as well as postgraduate accounting and business methodology courses. Research organisations and consulting firms in accounting and business fields may also find this book useful. The principal aims of this second edition are (1) to update the chapters previously published in 2006 and (2) to introduce new chapters documenting recent developments in accounting research.

Financial Accounting Theory and Analysis

How Businesses and Organizations Can Operate in a Sustainable and Socially Responsible Way

EBOOK: Financial Accounting Theory: European Edition

Sustainable Financial Innovation

SW Financial Accounting 8e + CNCT

CSR, Sustainability, and Leadership

One of the most dramatic events in the global economy over the past few decades has been the rise of China as a global economic power. From humble beginnings in the late 1970s, the policy shift in China from a planned to market economy has led to economic growth of tremendous speed. This book examines the changes taking place in China ' s economy today and the impacts of these changes in China and abroad. The central theme is that the rapid economic growth has come at a cost, as many problems have emerged as a result in China ' s economy and society, including a dramatic rich-poor gap, labour issues, problems in the banking sector and severe inflation in the cost of housing, as well as challenges with respect to China ' s external trade. The Chinese government recognizes these problems and is taking steps to rebalance its economy and society. The book takes a political economy perspective in order to investigate the interplay between the political system in China and the way in which the economy is structured, and the manner in which economic changes take place. Demonstrating that in order for China to achieve sustained economic growth and social improvement it must undertake serious policy changes, it also highlights that if countries are going to deal with China in a stable and productive manner, a thorough understanding of key contemporary developments in that country is vital. Covering a range of the most pertinent issues facing China today, this book will be of interest to students and scholars of Chinese Economics, Economic Development and Political Economy.

This exciting book is one of the first textbooks in this fast growing field. Contributed to, and edited by an impressive array of internationally renowned authorities, it draws on real life examples and case studies.

Financial Accounting and Reporting: An International Approach is an adaptation of McGraw-Hill Australia ' s bestselling financial accounting text Australian Financial Accounting by Craig Deegan, authored by Anne Marie Ward of Ulster University. Set within an international context, with a solid grounding in IAS/ IFRS, the book provides students with a detailed grasp of reporting requirements in and accessible and engaging manner. Up to date throughout and complete in theoretical and practical coverage, the book successfully communicates the detail necessary to understand, challenge and critically evaluate financial reporting. The result gives students a strong foundation for current study and their future professional lives.

This book is among the first to address the issue of assessing the efficiency of sustainable development financing from a theoretical and methodical point of view. The innovative nature of research is expressed through the study of new phenomena in finance including sustainable financial systems, sustainable finance, ESG risk and individual and institutional motivations of financial managers in the sustainability concept. The book aims to draw attention to the significant gap in the existing research. The concept of Sustainable Development, if placed in an economic category, requires a lot of attention, but seeing the cognitive category from the perspective of the discipline of finance, the latter is unsatisfactory, with questions remaining unanswered. At the same time, the rank problem, its strategic dimension and the amount of financial resources allocated and disbursed for the purposes of focusing around sustainable development, identification of financial phenomena accompanying this category is seen as a priority. Most measures financing Sustainable Development and measures of public spending efficiency are measures subject to rigor and rules due to their specificity, which means actions aimed at increasing efficiency are treated as a priority. This book will be of interest to leading representatives of academia, practitioners, executives, officials, and graduate students in economics, finance, management, statistics, law and political sciences.

New Zealand Financial Accounting

The Power and Illusion of Quality Corporate Disclosure

Corporate Social Responsibility in Asia

Stakeholder Analysis and Sport Organisations

Determinants of Level of Sustainability Report

Corporate Social Responsibility Reporting in Developing Countries

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.

Australia's market-leading financial accounting text provides students with a detailed grasp of reporting requirements in an accessible and engaging manner. Fully updated throughout, AUSTRALIAN FINANCIAL ACCOUNTING further develops and extends its coverage of consolidations and encompasses topical issues such as social and environmental accounting. Renowned for his clear writing style, Craig Deegan successfully communicates the detail necessary to understand, challenge and critically evaluate financial reporting. Complete in theoretical and practical coverage, this text gives students a strong foundation for current study and their future professional lives.

This book provides a critical examination of the origins and development of stakeholder theory within sport management research and expands the existing literature by providing insights on stakeholding in sport from various perspectives, such as governance, communication, and marketing. Examining cases from around the world and from a wide range of different sporting contexts, each chapter reflects on key insights derived from stakeholder theory before offering an analysis of the limitations of the theory and the ways in which it might be fruitfully extended or developed. It offers suggestions on how the literature on stakeholding in sport can be advanced in order to provide knowledge relevant not only to sport studies, but also to organization theory more broadly, and points to future avenues of inquiry in order to extend the reach of stakeholder theory and other inter-organizational perspectives in sport management research. Stakeholder Analysis and Sport Organisations is fascinating reading for any advanced student, researcher, policy maker or practitioner with an interest in sport management, sport governance, sport development or organisational theory.

Scott reveals vast amounts of financial accounting information drawn from recent research that has until now been hidden in academic journals. He provides a clear, easy-to-use framework for students to (1) place this information in a financial accounting context, (2) explain and analyze the information intuitively and (3) to reveal the information's relevance in understanding the practice of accounting.

A Case Study Approach

Antecedents and Perspectives for Organizations and Stakeholders

Corporate Social Responsibility Reporting in China

Financing Sustainable Development

Second edition

Approaches and Theories to standard setting in Accounting

This book examines the theory and practice of Corporate Social Responsibility (CSR) in countries across Asia, including China, Japan, Malaysia, Thailand and Bangladesh, providing much needed Asian perspectives on this important issue. Arguing that Western CSR has enjoyed limited effectiveness, it asks whether Asia can avoid the West's mistakes.

This book comprehensively describes social responsibility and sustainable development, with contributions from scientists and representatives from industry working in the field. The papers are innovative, cross-cutting and many share practice-based experiences, some of which may be replicable elsewhere. Prepared by the Inter-University Sustainable Development Research Programme (IUSDRP) and the World Sustainable Development Research and Transfer Centre (WSD-RTC), it reiterates the current need to promote social responsibility. Social responsibility and sustainable development are two different concepts, whose integration over the years has led to significant advances in the way enterprises see and perceive their operations. It is not only about policies or steps taken to meet legal requirements, but is also about social equality and environmental accountability, also bearing in mind the links with eco-efficiency, innovation, and the health and wellbeing of workers. According to ISO 26000, social responsibility is the responsibility of an organisation for the impacts of its decisions and activities on society and the environment, through transparent and ethical behaviour that: a) contributes to sustainable development, including health and the welfare of society b) takes into account the expectations of stakeholders c) is in compliance with applicable law and consistent with international norms of behaviour d) is integrated throughout the organisation and practised in its relationships. But even though the relations between social responsibility and sustainability are strong, it is still necessary to encourage organisations to adhere to, or at least follow the principles of sustainable development in their operations, giving something back to the community. As such, there is a need for a better understanding of how social responsibility is related to sustainable development, and of the identification of processes, methods and tools that may help the integration of these two important elements. There is also a real need to showcase successful examples of how to structure behaviour and institutional practice in line with the sustainability challenges we face today. Chapter [Reviewing the Stakeholder Value Creation Literature: Towards a Sustainability Approach] is available open access under a Creative Commons Attribution 4.0 International License via link.springer.com.

The competitive nature of organizations in today's globalized world has led to the development of various approaches to increasing profitability and maintaining an advantage over rival companies. As technology continues to be integrated into business practices, specifically in the area of accounting and finance, professionals and educators need to be prepared for advancing economic techniques, and they need to maintain a high level of financial literacy. The Handbook of Research on Accounting and Financial Studies is a pivotal reference source that provides vital research on advanced knowledge and emerging business practices and teaching dynamics in the fields of accounting and finance. While highlighting topics such as cost-benefit analysis, risk management, and corporate governance, this publication explores new initiatives in entrepreneurship and performance management. This book is ideally designed for business managers, consultants, entrepreneurs, auditors, tax practitioners, economists, accountants, academicians, researchers, and students seeking current research on modern advancements and recent findings in accounting and financial studies.

With the acceptance of CSR and Sustainability as important business performance indicators, it is timely now to assess the impact that leadership has on the development of these processes. CSR, Sustainability, and Leadership seeks to explore the integration of these three elements through an examination of concerns and trends in contemporary organisations. The authors discuss empirical and theoretical studies which focus on processes and practices which inform the field. Organisations wish not only to participate in responsible behaviour, but also actively lead within their local environments. However, businesses are failing in their execution of CSR because of ineffective leadership. Business leaders are central to an organisation's purpose in the world and this book will inform a robust discussion about social issues which are pressing to scholars, policymakers, not-for-profit organisations and students.

Positive Accounting Theory

Evolution, Drivers and Prospects

Towards the Local Government's Integrated Accountability Framework

Australian Financial Accounting

An International Approach

A Practical Guide

This book shows the growing phenomenon and the broad impact of socio-environmental conflicts in the grassroots communities—farmers, fishermen and urban poor—in Indonesia, as the effects of government's development strategies based on Management (NPM) views without a clear accountability system or socio-environmental accountability practices and reports are becoming apparent. Inspired by the emancipatory socio-environmental accounting discourse, which focuses on developing alternative models of accountability based on local views and people's aspirations, this book uses research methodology based on the principles put forth by Indonesian national hero and critical scholar Tan Malaka to develop a framework of accountability for the local government. This book fills the present gap in English publications that analyse the intents and outcomes of the public management reforms in Indonesia with regard to socio-environmental issues, as a basis for policy-making as well as policymaking in Indonesia. As the Indonesian government has recently undertaken key structural and accounting reforms in the public sector, this book is a timely and valuable read for graduate students, researchers,- and practitioners. In recent years, Corporate Social Responsibility (CSR) reporting in China has been experiencing a rapid development and the number of social reports issued by Chinese enterprises shows a sharp increasing trend. This book investigates the

in the country and the reasons behind it. In addition, it also examines the reporting quantity and quality of Chinese enterprises by applying the GRI (Global Reporting Initiative) as an evaluation tool. In response to policy documents so as to recognition and to strive for more resources, state-owned enterprises, private enterprises and foreign-invested companies have made substantial efforts in social reporting in terms of quantity and coverage. However, it appears that there disclosure. The book also highlights the central government's economic, political and social roles in promoting, encouraging and controlling the development of CSR reporting.

This book critically examines the implementation and adoption of integrated reporting (IR) in organizations and corporations. A relatively new area of policy and practice, IR has rapidly gained considerable prominence since the formation of Reporting Committee in 2010. The book analyzes the outcomes and benefits as well as the shortfalls of integrated reporting. It offers an introduction to the foundations of IR and a comprehensive overview of its use through a number of the outlook for further developments in sustainability accounting and reporting.

Financial Accounting Theory McGraw-Hill

The Case of Bangladesh

Financial Accounting, Ninth Edition

Corporate Governance and Accountability of Financial Institutions

Methodological issues in accounting research

Today and Tomorrow

Corporate Social Responsibility

This pack contains the printed textbook and access to Connect. McGraw-Hill Connect is a digital teaching and learning environment that gives you the means to better connect with your coursework, with your instructors, and with the important concepts that you will need to know for success now and in the future. With Connect you can practise important skills at your own pace and on your schedule. This version of Connect comes with LearnSmart, an adaptive study tool proven to strengthen memory recall, increase class retention, and boost grades. By identifying your strengths and weaknesses, you can ensure that every minute you spend studying has the highest possible impact. With users experiencing an average of a letter grade improvement, adaptive learning is a proven way to increase your success and confidence. Craig Deegan's Financial Accounting 8e continues to be the market-leading and most highly regarded product for the changing needs of today's instructors and students. This edition has been redesigned to make the content more concise, accessible and easy to use for students, as well as prepare them for a future career in financial accounting. NEW to this edition: * Real world examples: more applied and practical examples that focus on the 'how to' of financial accounting. * Currency: comprehensive and up-to-date coverage of areas such as financial statement presentation, the conceptual framework for financial reporting, accounting for leases, revenue recognition, financial instruments and corporate social responsibility reporting.

Innovations and consequently future-fitness must form new models and address existing hurdles and new forms of collaborations. They must enable faster innovation cycles and "intelligence mining" by combining open and closed source systems, organic communities, open space techniques and cross-fertilization. Innovations must apply to and integrate incubation and acceleration networks. This book explores new concepts for future-fitness with five capitals: financial, ecological, social/cultural, human/personal, and manufactured/technological. It offers a new integral framework bringing researchers and business leaders together in one volume.

The presence of sound corporate governance in a financial institution is important in maintaining the confidence of both the market and the public. The power that corporate governance holds over the success of some of the largest financial institutions in the world is not to be downplayed. This book methodically assesses the quality of corporate governance and mechanisms of accountability disclosures to various stakeholders. It is further intended to provide fresh insights into some specific corporate governance recommendations to help improve good governance in financial institutions, particularly in the United Kingdom and the EU but will also be applicable to other major economies. It explores what, when and how corporate governance has changed the financial institution functions and corporate executive behaviour by critically reviewing the pre- and post-financial crisis theoretical and empirical literature. Increasingly driven by the nature of complications, complexities and opacity in the operations of financial systems, corporate governance reporting plays an important role in the financial sector. It will provide insights into corporate governance disclosures over a long-term basis. This book should be a valuable asset to support the research of practitioners, students and all academics due to its stimulating and reflective insights into this fascinating topic.

Financial Accounting Theory and Analysis: Text and Cases, 13th Edition illustrates how accounting standards impact the daily decisions of accounting professionals. This authoritative textbook shows how accounting theory explains why particular companies select certain accounting methods over others, and predicts the attributes of firms by analyzing their accounting methods. The text examines empirical research relevant to various theories of accounting and the uses of accounting information, including the fundamental analysis model, the efficient markets hypothesis, the behavioral finance model, the positive accounting theory model, the human information processing model, and the value creation model. Enabling students to develop an informed perspective on accounting theory, the text reviews the development and current state of accounting theory and summarizes current disclosure requirements for various financial statement items. The new edition has been fully revised to reflect current methods of accounting education, including the incorporation of ethics into the curriculum, the analysis of a company's quality of earnings and sustainable income, the use of the internet as a source of information, the international dimensions of accounting, and more. Designed for undergraduate and graduate accounting majors, the text aligns with the latest curriculum changes in the CPA exam.

Financial Accounting and Reporting

Financial and Managerial Aspects in Human Resource Management

EBOOK: Financial Accounting and Reporting: An International Approach

With Special Reference to the Corporate Enterprise

Social Responsibility and Sustainability

Handbook of Research on Accounting and Financial Studies

This text covers the most widely accepted accounting theories and is written for third year accounting theory undergraduate and postgraduate courses. Beginning with an overview of various financial reporting decisions that entities face, it outlines reporting that is regulated and unregulated.

The second edition of Craig Deegan and Jeffrey Unerman's market leading text presents the various theories of financial accounting through a balanced and dynamic approach. Students are given all the tools to engage with these theories and are encouraged to critically evaluate and challenge them. Clearly written and user friendly, this new edition provides comprehensive coverage of internationally developed accounting theories from a European perspective.

The management and balancing of social, environmental and economic sustainability is one of the most complex and urgent challenges facing both private and public sector organizations today; with these challenges of sustainability posing many risks to, and many opportunities for, advancing the aims and performance of organizations. Accounting and accountability processes and practices provide key tools to help organizations to more effectively identify and manage the risks and opportunities of sustainability. Popular features from the first edition are retained, whilst recent developments in theory and practice are accounted for. New substantive chapters on water resource accounting, carbon accounting, and decision making have been introduced and the book continues to benefit from a host of expert contributors from around the world, including Jesse Dillard, Rob Gray, Craig Deegan. This comprehensive and authoritative textbook will continue to be a key resource for students of accounting and sustainability, as well as being a vital tool for researchers.

Essay from the year 2011 in the subject Business economics - Accounting and Taxes, grade: 64, University of Westminster (Westminster Business School), course: Financial Accounting and Policy, language: English, abstract: Since the financial crisis in 2008 the topic regulation of the markets at all revived. The world was looking for guilty parties in Rating agencies, financial institutions, governments and lastly audit firms and institutions which gave them their working framework - the accounting standards. On the one hand the scream for more regulation in the private sector to protect the public good became louder and on the other hand scientists were warning of such overbearing steps because they would be damaging the economy. This issue provides the basis for this paper where accounting is seen as an eco-nomic good. Accounting information is not costless to produce for the corporations and it raises compliance costs. On the one hand managers are using accounting rules that minimize information costs and on the other hand shareholders want ac-counting rules that improve their ability to control and monitor the manager's action. Theoretically, financial accounting and reporting should be objective, neutral and apolitical. However, the standard setting process can be influenced by external groups with different interests.

Sustainability Accounting and Accountability

A Critical Lesson from Socio-Environmental Issues in Indonesia

The Routledge Companion to Accounting, Reporting and Regulation

Accounting Theory

Integrated Reporting

Trends, Impacts and the Future

Finally, a book that crosses the great divide between academia and practice a rare feat, especially in edited volumes with scholarly contributions. . . there is much to like about what the book does cover. Wayne Visser, Ethical Performance Mallin brings together academics and business experts to share a wide range of accounts from across the globe. Readers will find insights and guidance on how countries and companies have tried to balance the perceived needs of often disparate groups. James McRitchie, CorpGov.net Chris Mallin has put together a fine volume providing detailed insights into the global spread of CSR. It wonderfully showcases the diversity and dynamics of CSR in different countries, regions and key industries. It is an essential read for everybody interested in the dialectics of global homogenization and local adaptation of CSR-related management practices. Dirk Matten, York University, Toronto, Canada Professor Mallin has edited a remarkable range of studies, illustrating how companies across the world regard and respond to their social responsibilities. Her book will prove an invaluable source of information for everyone interested in comparative corporate social responsibility, aided by the admirable learning points and questions following each case study. It will also be turned to for guidance by investors concerned to promote corporate social values internationally. Sir Adrian Cadbury, Aston University Business School, Birmingham, UK Corporate Social Responsibility (CSR) is an area of increasing global interest with companies taking CSR issues more seriously, devoting more resources to such issues and acknowledging the benefits of CSR activities. This insightful book provides a comprehensive analysis of the development of CSR in a diverse range of countries including the UK, Italy, Poland, Turkey, the USA, the Middle East, Australia, Japan and Korea. Christine Mallin has brought together leading experts from both academia and the business world to provide fully up-to-date accounts of developments in CSR from a range of legal, cultural and economic perspectives. This timely resource will serve as an invaluable teaching and resource tool for advanced students and academics and will provide insights and guidance to the wider business community.

A comprehensive foundation for stakeholder theory, written by many of the most respected and highly cited experts in the field.

Historically, the study of corporate social responsibility (CSR) reporting has largely been within the context of Western economies. However, in the wake of highly publicized incidents such as Bhopal and the struggle of the Ogoni people in Nigeria, many large corporations now claim to be taking steps to improve their environmental and social performance within developing countries. Using the lens of stakeholder theory, this book examines whether the current practice of CSR reporting in developing countries is motivated by a desire to discharge accountability to all relevant stakeholders or whether it is being driven by the imperative of advancing corporate economic interests. While concepts like CSR reporting have become more fashionable, they vary widely in different national contexts; this book therefore clarifies the types and roles of CSR reporting and the underlying corporate motivations. The author considers the current CSR reporting practices in a number of developing countries, with particular attention given to illuminating a case study of Bangladesh.

An adaptation of McGraw-Hill Australia's financial accounting text Australian Financial Accounting by Craig Deegan, authored by Anne Marie Ward of Ulster University. It communicates the detail necessary to understand, challenge and critically evaluate financial reporting.

Text and Cases

Conceptual Issues in a Political and Economic Environment

Key Challenges and Prospects

"The sixth edition is written in a straightforward and engaging style and has been fully updated to reflect the latest NZ interpretations of IFRS standards. Major changes in this edition relate to areas such as financial instruments, financial statement presentation and consolidation accounting"--Back cover.

We have spent a great deal of time on the continued development of accounting and auditing standards, which are used as a primary component of corporate reporting, to reach today's financial reporting framework. However, is it possible to say that, currently, financial statements provide full and prompt disclosure? Or will they still be useful as a primary element with their current structures in corporate reporting? Undoubtedly, we are deeply concerned about these issues in recent times. This volume contains chapters to discuss the today's and tomorrow's accounting and corporate reporting phenomena in a comprehensive and multidimensional way. Therefore, this book is organized into six sections: "Achieving Sustainability through Corporate Reporting", "International Standardization", "Financial Reporting Quality", "Accounting Profession and Behavioral Aspects", "Public Sector Accounting and Reporting", and "Managerial Accounting".

The much anticipated fourth edition of Craig Deegan's Financial Accounting Theory delivers authoritative and completely up to date material with the discussion of both existing theories and newer theories that have surfaced as financial reporting has become more international. This edition includes a new selection of modern 'Accounting Headlines' which provide current examples of organisations and individuals putting accounting theory into practice in both local and global settings. Financial Accounting Theory covers additional topics such as critical perspectives, public sector accounting and fair value. Workflows and processes are presented using enhanced visual charts to help demonstrate how accounting works in practice. Deegan presents the concepts in a clear and straightforward style, while challenging students to think critically about the range of accounting theories. Financial Accounting Theory provides a sound basis for readers contemplating further research and develops habits of analytical reasoning and critical thinking.