

Accounting Paper November 2012 1 9706

The essential guide to practical IFRS implementation, updated for 2018 International GAAP 2018 is the definitive reference for IFRS application around the world. Written by the expert practitioners at Ernst & Young, this invaluable resource provides both interpretation and practical implementation guidance for anyone applying, auditing, interpreting, regulating, studying, or teaching IFRS. Specific instruction written from a global perspective provides clarity on complex issues, and coverage of the latest changes ensures that you will apply the most current standards appropriately and effectively. Worked examples provide answers at a glance, and hundreds of illustrations from major companies' financial reports demonstrate IFRS implementation and bring technical concepts to life. Countries around the world have adopted the International Financial Reporting Standards (IFRS), and in the US, foreign private issuers are allowed to report under IFRS without reconciling to US GAAP. This book provides the essential information practitioners need to correctly understand and apply these standards, using a clear, consistent approach to resolving global financial reporting issues under IFRS in real-world scenarios. Updated and expanded for 2018, this new edition allows you to: Get up to date on the newest amendments and interpretations issued in the past year Examine implementation issues caused by widespread adoption of IFRS 9, IFRS 15, and the upcoming adoption of IFRS 16 in 2019 Understand the new insurance contract standard IFRS 17, which solves the comparison problem of IFRS 4 Gain clarity and insight on practical matters involved with IFRS implementation This three-volume set provides the depth and breadth of coverage necessary, with financial instruments covered separately for greater ease of navigation. As the world's most comprehensive reference for IFRS implementation, International GAAP 2018 is the resource no practitioner, regulator, student, or researcher should be without. For further information on the various digital versions which are available for this material please visit www.wileyigaap.com

This book takes the concept of social audit and lifts it beyond the role of functioning largely as a management tool. The book proposes a system in which social audit is regulated so as to provide a mechanism for effectively promoting corporate accountability in society. Taking this as its theme, this book provides both a conceptual explanation of the developmental perspectives of social audit regulation and empirical evidence of the impact of social audit practice from different parts of the world. It is the first book to explore the issues and challenges related to the development of effective social audit regulation.

The examiner-reviewed F6 Practice and Revision Kit provides invaluable guidance on how to approach the exam and contains past ACCA exam questions for you to try. You will learn what to expect on the test, and our detailed solutions provide tips on how to approach questions, advice on gaining easy marks and examiner's comments.

Financial regulation can fail when it is needed the most. The dynamics of asset price bubbles weaken financial regulation just as financial markets begin to overheat and the risk of crisis spikes. At the same time, the failure of financial regulations adds further fuel to a bubble. This book examines the interaction of bubbles and financial regulation. It explores the ways in which bubbles lead to the failure of financial regulation by outlining five dynamics, which it collectively labels the "Regulatory Instability Hypothesis." . The book concludes by outlining approaches to make financial regulation more resilient to these dynamics that undermine law.

Innovation and Future of Enterprise Information Systems

Better Value Investing

Development, Challenges and Opportunities

The Routledge Companion to Financial Accounting Theory

Improve your results as a value investor

Global Pension Crisis

Defining Sustainable Development for Our Common Future

This volume presents the revised and peer reviewed contributions of the "ERP Future 2012" conference held in Salzburg/Austria on November 11th - 12th, 2012. The conference is a platform for research in ERP systems and closely related topics like business processes, business intelligence, and enterprise information systems in general. To master the challenges of ERP comprehensively, the ERP Future 2012 Research conference accepted contributions both with a business focus as well as with an IT focus to consider enterprise resource planning from various viewpoints. This combination of business and IT aspects is a unique characteristic of the conference and of this volume that resulted in valuable contributions with high practical impact.

2Business Taxation & Accounting Principles (FA 2012)BPP Learning Media

In light of on-going global financial crises, the institutional structure of financial regulation is currently a subject of significant academic and practical interest. The financial crisis has called into question the adequacy of financial regulation at the national and supranational levels, and has instigated financial regulatory reforms in major markets overseas. This has included the enactment of the Dodd-Frank Act in the US, and the programme to split the Financial Services Authority in the UK. This book examines the institutional structure reform of financial regulation from a comparative perspective, exploring both fundamental theories and international experiences. The book explores the three main institutional structures of financial regulation in the world; the sectors-based model, adopted in the US, Mainland China and Hong Kong; the twin-peaks model with Australia and the Netherlands as its pioneers; and the single-regulator model as represented by the former Financial Services Agency in Japan. The book contains contributions from renowned experts in the field of financial regulation including Douglas Arner, Jeffrey Carmichael, Robin Hui Huang, Dirk Schoenmaker, and Michael Taylor, and will be of interest to students and researchers of banking and finance law, and comparative economics.

The first soil survey in the Philippines was done by Mr. Clarence Dorsey, an American soil scientist in the province of Batangas in 1903. The Soils of the Philippines, however, is the first comprehensive summary of more than a century of soil-survey work in this country. It integrates the soil concepts of the reconnaissance soil-survey results, which commenced as early as 1934 and continued until the mid 1960s, with the semi-detailed soil surveys that continue to this day. The result is the first-ever genetic key for classifying Philippine soils at soil series level; thus, making it possible for any newcomers to the soil survey field to confidently produce their own soil map, at a more detailed map scale, to suit the project requirements. This book brings together discussions on soils and soil mapping units and up-to-date international techniques and technologies.

It makes soils relevant to current political realities and national issues. As soil survey moves from a reductionist agricultural-development planning tool to a more holistic and integrated approach, to enable us to understand our dynamic and complex environment, The Soils of the Philippines will be the only source of authoritative and updated data on soil resources for macro-level resource management planning for decades to come. With a vanishing breed of experienced soil surveyors, not only in the Philippines but also worldwide, it may remain the only book on Philippine soils for the next hundred years or more. Since soils follow a geological and not a human time frame, the contents of this volume will stay relevant for soil surveyors even in a fast changing world. As the country leaps from an agricultural economy towards modernization and a more diversified economic base, some of the soil series in the Philippines, for example the Guadalupe series underlying the skyscrapers of Makati City, are becoming extinct as a result of urban development. Therefore, this book serves as the repository for the soils that we possess, the soils that have been lost through decades of urbanization while, at the same time, it creates a soil classification system for the soils we are yet to discover.

HM Revenue and Customs

An Alternative Approach to Liquidity Risk Management of Islamic Banks

Business Taxation & Accounting Principles (FA 2012)

Financial and Managerial Accounting Using Excel for Success

The Unaccountable & Ungovernable Corporation

Nonperforming Loans in Asia and Europe—Causes, Impacts, and Resolution Strategies

Advances in Coastal and Marine Resources

This book focuses on factors impacting audit quality, and solutions to these problems. In addition to elaborating on legislation in the European Union and United States, the book also provides a thorough outlook of Turkish audit market from the point of view of auditing firms and their clients. Many cases and samples are provided to assist practitioners to successfully re-engineer organizational expectations of the market. This book serves as a helpful resource for auditing firms, auditors, regulating authorities, as well as post-graduate students of audit sector.

The Greek economic crisis has imperilled the stability of the eurozone, generating much global anxiety. Policymakers, analysts, and the media have daily debated the course of the Greek economy, prescribing ways to move forward. This collection of essays progressively moves from an analysis of the causes of the crisis and the policy responses so far to a debate on some of the country's advanced development model and propel the return to growth. The book analytically chooses to view the glass as half-full and seeks to provide motivation and inspiration for change by indicating some of the economic sectors where Greece maintains a comparative advantage. Therefore, it challenges the emerging picture of Greece as a country doomed to failure, where everything falls apart.

The UN World Commission on Environment and Development, chaired by former Norwegian Prime Minister Gro Harlem Brundtland, alerted the world to the urgency of making progress toward economic development that could be sustained without depleting natural resources or harming the environment. Written by an international group of politicians, civil servants and experts on the environment, the report changed sustainable development from a physical notion to one based on social, economic and environmental issues. This book positions the Brundtland Commission as a key event within a longer series of international reactions to pressing problems of global poverty and environmental degradation. It shows that its report, "Our Common Future", published in 1987, covered much more than its de "development that meets the needs of the present without compromising the ability of future generations to meet their own needs" for which it became best known. It also addressed a long list of issues which remain unresolved today. The book explores how the work of the Commission juggled contradictory expectations and world views, which existed within the Commission and beyond, and a way to reconcile profound differences. The result was both an immense success and disappointment. Coining an irresistibly simple definition enabled the Brundtland Commission to place sustainability firmly on the international agenda. This definition gained acceptability for a potentially divisive concept, but it also diverted attention from underlying demands for fundamental political and social change.

Commission – the need to make inconvenient sustainability considerations a part of global politics as much as of everyday life – has been side-lined. The book thus assesses to what extent the Brundtland Commission represented an immense step forward or a missed opportunity.

With over 20 million people on its payroll, the government is the largest employer in the country. Managing people who do the nation's work is of critical importance to politicians, government leaders, and citizens alike. Personnel Management in Government: Politics and Process, eighth edition, examines the progress and innovations that public personnel professionals are making to address change in the environment of government. It provides students with a comprehensive understanding of human resource management within its historical and political context in the public sector. A number of new developments are addressed in the eighth edition, including discussion of: Human resource management in nonprofit organizations in an all-new, dedicated chapter Current and future challenges to recruitment Privatization and contracting out The rise of employment "at will" policies Digital technology or "digitalization" in HRM and the need to enhance cybersecurity Managing performance with human capital analytics Increased reliance on telework States' attacks on public sector labor unions HRM changes under the Trump administration Since publication of the first edition in 1999, the book has addressed issues not yet considered mainstream, but that have proven central to the development of the field over time. This long-standing but no less innovative textbook is required reading for all students of public, government, and non-profit personnel management.

Law, Bubbles, and Financial Regulation

The United States, NATO, and Beyond

Personnel Management in Government

Ebook: International Accounting

The Soils of the Philippines

Separating Myth from Reality

Annual Report and Accounts 2011-12, Nineteenth Report of Session 2012-13, Report, Together with Formal Minutes, Oral and Written Evidence

Despite noticeable growth in Islamic banking and finance literature in recent years, very few published books in this area deal with supervisory and regulatory issues in Islamic banking - theoretically or empirically - and none with the critical issue of risks involved in liquidity management of Islamic banks. This unique book is the first of its kind in dealing with challenges these financial institutions face in the absence of interest rate mechanism and debt-based financial instruments. The book examines critically issues involve in managing the risk of liquidity management for these types of institutions, including those stemming from Basel requirements. It then offers an alternative regulatory framework more appropriately suited for such banks without compromising safety and security. The book's unique features and innovative dimensions diagnostically differentiate between Islamic banks and conventional banks as related to liquidity management risks. It proposes a risk-sharing regulatory framework that, once implemented, would mitigate risks posed by balance-sheet mismatches. The book aims to assist regulators, supervisors, Islamic finance practitioners, academicians and other relevant stakeholders.

The recent financial crisis has sparked debates surrounding the nature and role of accounting in informing capital markets and regulatory bodies about the financial performance and position of a firm. These debates have drawn attention to the broader implications of accounting for the economy and society. Accounting and Business Economics brings together leading international scholars to examine the current state of accounting theory and its fundamental connection with the economics and finance of firms, viewing the business entity from not only accounting, but also national, economic, social, political, juridical, anthropological, and moral points of view.

The Fourth Edition of International Accounting provides an overview of the broadly defined area of international accounting, but also focuses on the accounting issues related to international business activities and foreign operations. This edition also includes substantially updated coverage of the International Accounting Standards Board (IASB) and International Financial Reporting Standards (IFRS). The unique benefits of this textbook include its up-to-date coverage of relevant material, extensive numerical examples provided in most chapters, two chapters devoted to the application of International Financial Reporting Standards (IFRS), and coverage of nontraditional but important topics such as strategic accounting issues of multinational companies, international corporate governance, and corporate social responsibility reporting.

Accountancy & Quick Revision for CA IPCC (Group -II)

The situation of Dinka agro-pastoralist communities in Lakes and Warrap States

ECRM2015-Proceedings of the 14th European Conference on Research Methods 2015

The Law on Corporate Governance in Banks

Reflecting on the Country's Assets and Capabilities

How Investors and Markets Behave

Tobacco Control and Tobacco Farming

International GAAP 2018

FINANCIAL AND MANAGERIAL ACCOUNTING USING EXCEL FOR SUCCESS leads students to accounting mastery while increasing Excel proficiency. Built with the modern business world in mind, this adaptation of the introductory textbook, FINANCIAL AND MANAGERIAL ACCOUNTING, 11E offers an innovative 4-step system for students to: (1) Read the accounting concept and illustration. (2) Follow the same concept using the Excel Success Example. (3) Practice using the Try It Tutorial online. (4) Apply knowledge by completing the Excel Success problem in the homework. This text reinforces key accounting concepts through 6 basic Excel formulas. Students build an Excel portfolio to demonstrate basic competencies in accounting and Excel. Each new copy of the book comes packaged with an access code that allows students to use the online Excel Try It Tutorials. These tutorials guide students through the hands-on process of entering formulas and understanding how to Excel for accounting. Excel Success Special Activities at the end of the chapter require students to manipulate spreadsheets and save the files to demonstrate Excel competency. Within the auto-graded online homework products (CengageNOW and Aplia), students are asked to document their Excel processes. For a complete demo of the Excel Success system, visit www.cengage.com/community/warren. Important Notice: Media content referenced within the product description or the product text may not be available in the ebook version.

This book deals with recent advances in coastal marine environmental management and governance. Various chapters consider new aspects of conservation, assessment of ecosystem health status, environmental survey and protection, frameworks of ocean service and governance, new applications of geo processing and GIS technology, beach management, aquaculture site selection, assessment of water quality (brine disposal and temperature dispersion from nuclear power plants), exploration and management of coastal karst, changing perceptions of dune management, advances in interpretation of sea-level indicators and real time environmental monitoring. New advances in both environmental management and governance are of the utmost importance for sustaining critical coastal marine areas. Offering such a diverse collection of works from coastal scientists around the world, who discuss many techniques and methods at the forefront of management and governance, this publication will be of interest to coastal researchers, coastal zone managers and regulatory agency personnel.

High and persistent levels of nonperforming loans (NPLs) have featured prominently in recent financial crises. This book traces NPL trends during and after crises, examines the economic impact of high NPLs, and compares the effectiveness of NPL resolution strategies across economies in Asia and Europe. The book distills important lessons from the experiences of economies using case studies and empirical investigation of ways to resolve NPLs. These findings can be invaluable in charting a course through the financial and economic fallout of the coronavirus disease (COVID-19) pandemic to recovery and sustained financial stability in Asia, Europe, and beyond.

The concept of food and nutrition security has evolved and risen to the top of the international policy agenda over the last decade. Yet it is a complex and multi-faceted issue, requiring a broad and inter-disciplinary perspective for full understanding. This Handbook represents the most comprehensive compilation of our current knowledge of food and nutrition security from a global perspective. It is organized to reflect the wide scope of the contents, its four sections corresponding to the accepted current definitional frameworks prevailing in the work of multilateral agencies and mainstream scholarship. The first section addresses the struggles and progression of ideas and debates about the subject in recent years. The other sections focus on three key themes: how food has been, is and should be made available, including by improvements in agricultural productivity; the ways in which politico-economic and social arenas have shaped access to food; and the effects of food and nutrition systems in addressing human health, known as food utilisation. Overall, the volume synthesizes a vast field of information drawn from agriculture, soil science, climatology, economics, sociology, human and physical geography, the nutrition and health sciences, environmental science and development studies.

Politics and Process

Accountancy with Quick Revision (For CA-IPC, Group -II), 10th Edition

The Foundations and Future of Financial Regulation

External Auditing and Quality

Philosophical Explorations of Justice and Taxation

Environmental Management and Governance
Social Audit Regulation

The Corporation is a major vehicle of business activity worldwide. It incurs social costs and generates benefits that continually change - hence, whether it still provides a net benefit to society is contestable. Evidence-based observations of the last decade of corporate sagas and the role of accounting and auditing, suggests a serious rethinking of the corporation. If the corporation is to survive, commerce is pursued and, in particular, whether the current corporate form has passed its use-by-date. The authors of this new book - including internationally renowned accounting scholars - argue that the two major governance tools of accounting and auditing require major makeovers. Beginning by analyzing the global sweep of deregulation experienced since 2000, the authors go on to discuss the various scandals and crises that characterized the subsequent period, culminating in yet more calls for further deregulation. Having thoroughly assessed the status quo, they provide a series of urgent recommendations for reforms designed to bring the corporation back to the real world. This book will be of great interest to students and academics across accounting, business, law and finance, especially more advanced students at undergraduate and postgraduate level.

Clear, practical IPSAS guidance, explanation, and examples Interpretation and Application of IPSAS provides practical guidance on the implementation and application of the International Public Sector Accounting Standards. This book brings readers up to date on the standards, and describes their proper interpretation and real-world application. Case studies clarify the standards' roles throughout, giving readers a better understanding of complex processes, especially where the IPSAS deviate from IFRS. Readers also gain insight into smoothly navigating the transition for a public sector entity, which is moving to either IPSAS under accrual basis of accounting or to cash accounting. This book provides a clear explanation of the IPSAS adoption status and methods around the world. Global public sector accounting is highly diversified, resulting in ongoing moves to harmonise standards worldwide. The IPSAS are international standards that largely follow the IFRS model, but differ in some key areas and include standards in places where IFRS has none. This book provides a clear explanation of the IPSAS, with clear explanation and expert insight. Understand the meaning and role of each standard Apply the standards to real-world scenarios Manage the process of transition to IPSAS These standards are meant to be followed by all public sector entities, including national and regional governments and local authorities. They've been adopted by the European Commission, and others, and either have been or soon will be adopted in Malaysia, Switzerland, Spain, and more.

Practical and powerful improvements for value investors Buying undervalued shares and selling when the price is many times greater has a natural appeal - and research shows it works. But not all value investors are successful. As Andrew Hunt shows in this must-read new book, many are guilty of common errors in their planning and execution that undermine their success. Better Value Investing provides a straightforward framework to help all value investors improve, showing them what to focus on and what to cut out in order to be successful. Supported by the latest empirical research, 15 years of real investing experience, studies of what the top investors have said and done, and well-known market events, this book reveals: - how financial strength is at the heart of value investing - why to invest like an owner - the importance of contrarianism - why you should buy only the very best bargains - the essentials of constructing and managing a portfolio - how checklists control the process and keep the value investor on track. This concise guide to honing your investing skills is an essential reading for all value investors new and old. With its help you can concentrate on what is important, cut out errors and achieve what you set out to do, making you a better value investor.

Are NATO's mutual security commitments strong enough today to deter all adversaries? Is the nuclear umbrella as credible as it was during the Cold War? Backed by the full range of US and allied military capabilities, NATO's mutual defense treaty has been enormously successful, but today's commitments are strained by military budget cuts and a growing sense of isolationism in the United States. The Future of Extended Deterrence examines the political and military sentiment. The United States has also shifted its focus away from European security during the wars in Afghanistan and Iraq and more recently with the Asia rebalance. Will a resurgent Russia change this? The Future of Extended Deterrence brings together experts and scholars from the policy and academic worlds to provide a theoretically informed analysis of NATO's post-Cold War nuclear weapons policy, nuclear deterrence, alliance commitments, nonproliferation, and missile defense in NATO but with implications far beyond. The contributors analyze not only American policy and ideas but also the ways NATO members interpret their own continued political and strategic role in the alliance. In-depth and informed, this book is an essential resource for policy practitioners and scholars of nuclear deterrence, arms control, missile defense, and the NATO alliance.

Public Private Partnerships in International Construction
Russia's Military Modernisation: An Assessment
21st Century Paradigm for Product Realisation
Institutional Structure of Financial Regulation
National and Global Issues

2

This new IISS Strategic Dossier examines the recent development of Moscow's armed forces and military capabilities. It analyses the aspirations underpinning Russia's military reform programme and its successes as well as its failures. The book also provides insights into Russia's operational use of its armed forces, including in the intervention in Syria, the goals and results of recent state armament programmes, and the trajectory of future developments. This full-colour volume includes more than 50 graphics, maps and charts and over 70 images, and contains chapters on: Russia's armed forces since the end of the Cold War Strategic forces Ground forces Naval forces Aerospace forces Russia's approach to military decision-making and joint operations Economics and industry At a time when Russia's relations with many of its neighbours are increasingly strained, and amid renewed concern about the risk of an armed clash, this dossier is essential reading for understanding the state, capabilities and future of Russia's armed forces.

Finance for Normal People teaches behavioral finance to people like you and me - normal people, neither rational nor irrational. We are consumers, savers, investors, and managers - corporate managers, money managers, financial advisers, and all other financial professionals. The book guides us to know our wants-including hope for riches, protection from poverty, caring for family, sincere social responsibility and high social status. It teaches financial facts and human behavior, including making cognitive and emotional shortcuts and avoiding cognitive and emotional errors such as overconfidence, hindsight, exaggerated fear, and unrealistic hope. And it guides us to banish ignorance, gain knowledge, and increase the ratio of smart to foolish behavior on our way to what we want. These lessons of behavioral finance draw on what we know about us-normal people-including our wants, cognition, and emotions. And they draw on the roles of these factors in saving and spending, portfolio construction, returns we can expect from our investments, and whether we can hope to beat the market. Meir Statman, a founder of behavioral finance, draws on his extensive research and the research of many others to build a unified structure of behavioral finance. Its foundation blocks include normal behavior, behavioral portfolio theory, behavioral life-cycle theory, behavioral asset pricing theory, and behavioral market efficiency.

Corporate governance in financial institutions has come under the spotlight since the banking crisis in the UK in 2008-9. In many respects, the banking business raises unique problems for corporate governance that are not found in other corporate sectors.

Complete proceedings of the 14th European Conference on Research Methodology for Business and Management Studies Valletta, Malta Published by Academic Conferences and Publishing International

Theories and International Experiences

Accounting and Business Economics

Challenges to Security, Livelihoods, and Gender Justice in South Sudan

Unfunded Liabilities and How We Can Fill the Gap

Learning from case studies

ACCA Paper F6 - Tax FA2011 Practice and revision kit

Secured Transactions Law Reform in Africa

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.

A Core Study Text for the ATT Qualification

Over the last ten years public private partnerships have become ever more popular worldwide, expanding the body of experience among construction professionals, government agencies, and industry. In these economically challenging times, PPP has emerged as a crucial framework for providing infrastructure, and also to boost construction industry activity, while shielding the taxpayer from some of the cost. Understanding the lessons learnt is essential to ensuring the success of future projects, and this timely book will prepare the reader to do just that. Starting by defining PPP itself, part one is designed to help the novice to get to grips with the basics of this topic. Part two tackles the practicalities of PPPs, including successful implementation, managing the risks involved, and how to assess the suitability of a project for the PPP route. Part three presents detailed case studies from Asia, Africa, and Australia to illustrate how PPPs should be managed, how problems emerge, and how PPPs can differ across the world. Drawing on extensive internationally conducted research, from both industry and academia, the authors have written the essential PPP guide. Taking into consideration the perspectives of those in the public sector and the private sector, as well as built environment professionals, it is essential reading for anyone preparing to work on public private partnerships in construction.

This volume presents philosophical contributions examining questions of the grounding and justification of taxation and different types of taxes such as inheritance, wealth, consumption or income tax in relation to justice and the concept of a just society. The chapters cover the different levels at which the discussion on taxation and justice takes place: On the principal level, chapters investigate the justification and grounding of taxation as such and the role taxation plays and should play in the design of justice, be it for a just society or a just world order. On a more concrete level, chapters present discussions of these general reflections in more depth and examine different types of taxation, tax systems and their design and implementation. On an applied level, chapters discuss certain specific taxes, such as wealth and inheritance taxes, and examine whether or not a certain tax should be favored and for what reasons as well as why it is just to target certain kinds of assets or income. Finally, this volume contains chapters that discuss the central issue of international and global taxation and their relation to global justice.

ECRM 2015

Product Lifecycle Management (Volume 1)

The Future of Extended Deterrence

Interpretation and Application of IPSAS

ACCA Paper P6 Advanced Taxation FA2011 Practice and revision kit

Routledge Handbook of Food and Nutrition Security

A History of the World Commission on Environment and Development (Brundtland Commission)

The bulk of the world's tobacco is produced in low- and middle-income countries. In order to dissuade these countries from implementing policies aimed at curbing tobacco consumption (such as increased taxes, health warnings, advertising bans and smoke-free environments), the tobacco industry claims that tobacco farmers will be negatively affected and that no viable, sustainable alternatives exist. This book, based on original research from three continents, exposes the myths behind these claims.

Over the last few decades, many countries have reformed their secured transactions law. One of the main reasons has been the clear link between reform and the availability of credit, and the drive to improve access to finance, particularly for micro, small and medium-sized enterprises. This book focuses particularly on developing economies in Africa, which have legal frameworks influenced by English, French, Belgian, Roman-Dutch and other laws. Reform in this area of law across African countries has taken a number of forms, which are explored and discussed in this book. Secured Transactions Law Reform in Africa is a mixture of a critical description of the pre-reform law and practice, and the reform process itself. It also includes a comparative analysis of the legal provisions and an examination of the early results of the reforms. The book sets out a road map for the future of secured transactions reform; primarily in Africa, but also in other countries that have undertaken or are contemplating similar reforms. This book is the second in a series of books about Secured Transactions Law in countries around the world, and its reform, both on a national and an international scale. The first book, Secured Transactions Law Reform: Principles, Policies and Practice, was published in 2016.

Our Practice and Revision Kit is the only P6 Kit revealed by the examiner. To achieve success in P6, you need to develop your application skills. The best way to do this is to practise as many exam standard questions as possible and this Kit allows you to do just that. Questions are grouped into topic areas so that you can easily identify those that cover particular areas. Our detailed solutions often provide top tips, advice on how to approach the question or advice on gaining easy marks. There is also a reference so that you know where the topics concerned are covered in the Study Text. We also provide the examiner's comments on past exam questions so that you can see what he is looking for in student answers.

Financial regulation has entered into a new era, as many foundational economic theories and policies supporting the existing infrastructure have been and are being questioned following the financial crisis. Goodhart et al's seminal monograph "Financial Regulation: Why, How and Where Now?" (Routledge:1998) took stock of the extent of financial innovation and the maturity of the financial services industry at that time, and mapped out a new regulatory roadmap. This book offers a timely exploration of the "Why, How and Where Now" of financial regulation in the aftermath of the crisis in order to map out the future trajectory of financial regulation in an age where financial stability is being emphasised as a key regulatory objective. The book is split into four sections: the objectives and regulatory landscape of financial regulation; the regulatory regime for investor protection; the regulatory regime for financial institutional safety and soundness; and macro-prudential regulation. The discussion ranges from theoretical and policy perspectives to comprehensive and critical consideration of financial regulation in the specifics. The focus of the book is on the substantive regulation of the UK and the EU, as critical examination is made of the unravelling and the future of financial regulation with comparative insights offered where relevant especially from the US. Running throughout the book is consideration of the relationship between financial regulation, financial stability and the responsibility of various actors in governance. This book offers an important contribution to continuing reflections on the role of financial regulation, market discipline and corporate responsibility in the financial sector, and upon the roles of regulatory authorities, markets and firms in ensuring the financial health and security of all in the future.

Greece's Horizons

Companies' use-by-dates close in

SEC Docket

ERP Future 2012 Conference, Salzburg, Austria, November 2012, Revised Papers

Insights from National Traditions

Finance for Normal People

Governance for Responsibility

This report looks at a range of issues among HM Revenue & Customs' activities, but principally into the corporation tax paid by multinational companies. International companies are able to exploit national and international tax structures to minimise corporation tax on the economic activity they conduct in the UK. It is believed that this practice is widespread and that HMRC is not taking sufficiently aggressive action to assess and collect the appropriate amount of corporation tax. Both HMRC and corporate taxpayers are failing to meet the legitimate public expectations from the tax system. Evidence received was unconvincing, in some cases evasive, and there is concern that multinationals have an unfair competitive advantage. A change of mindset needs also to apply to HMRC's approach to the Tax Gap - the difference between tax collected and that which, in the Department's view, should be collected. While total tax revenues have increased by £4 billion since 2010-11, the Department's own assessment of the gap stands at £32 billion and has only reduced by £1 billion since 2004-05. HMRC deserves praise for clearing the backlog of un-reconciled legacy PAYE cases, before its target of December 2012, but is too complacent about the service it provides to customers. The next challenges HMRC faces are the roll-out of the Real Time Information system and the changes to child benefit. The system is vital for the Department for Work and Pensions' introduction of Universal Credit, but HMRC has no contingency planning to cope with any delays in implementation. The Department's performance in reducing the level of error and fraud on the tax credits it pays has got worse rather than better, and it has failed to meet its target

A comprehensive look at the crisis of unfunded pension liabilities and what must be done to avoid the same problem in the future As the generational bubble of the Baby Boomers begins to retire, it is increasingly evident that governments, corporations, and individuals have failed to adequately prepare for the obligations and needs of this giant cohort. Retirees are outliving actuarial life expectancies, pension liabilities are skyrocketing, pension plans are underfunded, and medical costs rise, the United States alone can expect unfunded liabilities to exceed \$4 trillion. Even while the American economy shows signs of sustained recovery, states and local governments will still experience sharp increases in pension fund payments through the next year or longer. Global Pension Crisis looks at this situation and offers practical advice for retirement plan managers and financial advisors, while also explaining how to strengthen pensions and prevent similar crises in the future. Offers a clear and comprehensive explanation of the current pension crisis for retirement fund managers, financial advisors, and economists Includes prescriptive guidance on how to strengthen the pension fund system and prevent another similar crisis Written by venture capitalist, entrepreneur, and former senior Wall Street executive Rich Marin