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Corporate Governance and IFRS in the Middle East Muath Abdelqader, Tamer K. Darwish, Khalil Nimer, 2022-12-14

The rapid globalization of capital markets has increased attention toward examining the quality of the disclosure practices implemented by companies as internationalization and globalization are the most important motives of the harmonization of financial statements preparation and presentation. Given the expansion of trade and the openness to foreign capital markets, investment decisions became not limited only for local users but also international users may need to access the financial information. The issuance of International Financial Reporting Standards (IFRS) to be used throughout the world aims to improve the comparability and understandability of financial statements and hence to enhance investment decisions through helping investors across the borders to invest in multinational companies. Although fluid and under developed institutional arrangements remain central features of emerging markets, ensuring effective corporate governance mechanisms would indeed support companies in complying with IFRS. The latter imposes a challenge for companies operating in emerging markets. This book evaluates the differences in the level of compliance with IFRS across the GCC states, exploring the impact of corporate governance on the level of compliance with IFRS and presenting an empirical analysis of companies across the GCC. It makes an important contribution by providing a detailed empirical analysis of the interplay between corporate governance and IFRS in emerging market setting and highlights the way for future research. It will provide international business management and accounting and finance students and senior practitioners with a completely new and updated guide to the work in the field of corporate governance and IFRS compliance in emerging markets. *Language for Specific Purposes*

Giuliana Elena Garzone, Dermot Heaney, Giorgia Riboni, 2017-01-06. This volume brings together work by both well known scholars and emerging researchers in the various areas of Language for Specific Purposes (LSP) such as political, legal, medical and business discourse. The volume is divided into three parts in order to align rather than separate three different but related aspects of LSP: namely translation, linguistic research and domain specific communication on the web. Underlying all the contributions here is the growing awareness of the ever increasing multifariousness of specialised communication and the ever wider social implications of the communicative situations in which it is embedded, especially where it involves the need to move across languages, cultures and modes as in translation and interpreting. The contributions consistently bear witness to the need to review received notions, pose new questions and explore fresh perspectives. The picture that emerges is one of extreme complexity in which researchers into specifically linguistic aspects of LSPs and their translation across languages and media declare their awareness of the pressing need to come to terms with a wide range of social, pragmatic, intercultural and political factors above and beyond socio-technical knowledge of the domains under investigation. Development of Accounting and Auditing Systems in China Xu-Dong Ji, 2017-10-05. This title was first published in 2001. In 1979, China opened the door to the West and implemented a series of economic reforms that led the accounting system to depart from the Soviet

model This book investigates the development of Chinese accounting in a broad social economic and cultural environment and analyzes the environmental influences on the development of accounting in China Including the latest accounting systems which have to date received little scholarly attention this cutting edge analysis makes a worthy addition to a growing area of research

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