



FOURTH CANADIAN EDITION

FINANCIAL ACCOUNTING

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The Routledge Companion to Fair Value and Financial Reporting Peter Walton, 2012-08-21 Comprising contributions from a unique mixture of academics standard setters and practitioners and edited by an internationally recognized expert this book on a controversial and intensely debated topic is the only definitive reference source available on the topics of fair value and financial reporting Drawing chapters from a diverse range of contributors on different aspects of the subject together into one volume it examines the use of fair value in international financial reporting standards and the US standard SFAS 157 Fair Value Measurement setting out the case for and against looks at fair value from a number of different theoretical perspectives including possible future uses alternative measurement paradigms and how it compares with other valuation models explores fair value accounting in practice including audit financial instruments impairments an investment banking perspective approaches to fair value in Japan and the USA and Enron's use of fair value An outstanding resource this volume is an indispensable reference that is deserving of a place on the bookshelves of both libraries and all those working in studying or researching the areas of international accounting financial accounting and reporting

Unofficial Answers to the Uniform Certified Public Accountants Examination American Institute of Certified Public Accountants, 1982 **Memorial Articles for 20th Century American Accounting Leaders** Stephen Zeff, 2016-03-31 This collection of memorial articles and selected obituaries highlights the careers and contributions to accounting practice the accounting profession and the accounting literature of leading American figures in the 20th century The memorial articles do much more than recite their subject's career More importantly they discuss and assess their subject's role in influencing the course of accounting practice and the profession as well as the evolution of their influential writings revealing the names of the accounting leaders and leading thinkers of the past century Memorial Articles for 20th Century American Accounting Leaders is useful in providing students and young researchers with a rich source of intelligence on the leaders who have established norms of practice advanced the profession and set the terms of debate in the literature leaders who are cited and even quoted but who are known mostly as names without a full bodied treatment of their backgrounds and broader roles in shaping the accounting literature **Accounting Theory** Harry I. Wolk, James L. Dodd, John J. Rozycki, 2016-06-04 This updated Ninth Edition of Accounting Theory Conceptual Issues in a Political and Economic Environment continues to be one of the most relevant and comprehensive texts on accounting theory Authors Harry I Wolk James L Dodd John J Rozycki provide a critical overview of accounting as a whole as well as touch on the financial issues in economic and political contexts providing readers with an applied understanding of how current United States accounting

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Strategies for Rapid Climate Mitigation Laurence L Delina,2016-06-10 To keep the global average temperature from rising further than 2 C emissions must peak soon and then fall steeply This book examines how such rapid mitigation can proceed in the scale and speed required for effective climate action using an analogy provided by the mobilisation for a war that encompassed nations the Second World War Strategies for Rapid Climate Mitigation examines the wartime climate analogy by drawing lessons from wartime mobilisations to develop contingency plans for a scenario where governments implement stringent mitigation programs as an insurance policy where we pay for future benefits Readers are provided a

picture of how these programs could look how they would work what could trigger them and the challenges in execution The book analyses in detail one plausible approach to a crucial issue an approach built upon knowledge of climate science and on proven and demonstrated mitigation measures The book is meshed with a social and political analysis that draws upon narratives of mobilisations during the war to meet a transnational threat while also addressing the shortcomings of the analogy and its strategies The book will be of great interest to scholars students and practitioners of public policy climate policy energy policy international relations and strategic studies

The Routledge Companion to Behavioural Accounting Research Theresa Libby, Linda Thorne, 2017-11-06 Behavioural research is well established in the social sciences and has flourished in the field of accounting in recent decades This far reaching and reliable collection provides a definitive resource on current knowledge in this new approach as well as providing a guide to the development and implementation of a Behavioural Accounting Research project The Routledge Companion to Behavioural Accounting Research covers a full range of theoretical methodological and statistical approaches relied upon by behavioural accounting researchers giving the reader a good grounding in both theoretical perspectives and practical applications The perspectives cover a range of countries and contexts bringing in seminal chapters by an international selection of behavioural accounting scholars including Robert Libby and William R Kinney Jr This book is a vital introduction for Ph D students as well as a valuable resource for established behavioural accounting researchers

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