

2023 Sustainability Report



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Sustainability Accounting and Reporting Stefan Schaltegger, Martin Bennett, Roger Burritt, 2006-10-30 This is the fourth in a series publishing the best contributions on environmental management accounting EMA from around the world This volume brings together international examples of leading thinking and practice in this rapidly developing area This is the most comprehensive volume to date covering theory practice and case studies on sustainability accounting and reporting It covers tools frameworks concepts as well as case studies and empirical analysis

Research on Professional Responsibility and Ethics in Accounting C. Richard Baker, 2021-10-11 This edition of Research on Professional Responsibility and Ethics in Accounting explores many aspects of professional responsibility and ethics in accounting including Giving Voice to Values Whistleblowing Earnings Management and Materiality

The Complexities Of Sustainability David Crowther, Shahla Seifi, 2022-12-02 Sustainability is a topic of great interest to governments businesses and individual members of society There is a general consensus that sustainability is important and therefore needs to be addressed There is much less consensus however as to what this actually means and how it can be addressed It appears to mean different things to different people and certainly everyone has their own priorities about what needs to be addressed Consensus is difficult to find because of the complexity of what is involved in sustainability This book addresses a number of these complexities by looking at different perspectives from experts from a wide range of different disciplines and from different parts of the world The aim of the book therefore is to stimulate discussion about what needs to be prioritised as this forms an essential precursor to taking the necessary actions in order to achieve the essential sustainability for the planet This book is indexed in Scopus

Environmental Issues and Social Inclusion in a Sustainable Era R. Iqbal Robbie, Ali Roziqin, Shannaz Mutiara Deniar, Ardik Praharjo, Kenny Roz, 2023-10-31 The Sustainable Development Goals SDG and the Paris Climate Agreement are examples of initiatives where countries show recognition of their interconnected interests and goals This is particularly evident in the case of global environmental issues because they require global decision making The emergence of global environmental issues such as climate change marine pollution and biodiversity loss has brought new challenges to governance and requires political support and innovation of global public policies In addition many social problems arise because of the environmental crisis Environmental Issues and Social Inclusion in a Sustainable Era discusses environmental and social inclusion in a socio economic perspective The contributions analyse the management of global environmental problems at local national and international levels with a special focus on multilevel governance innovative public policies and economic development finance and business The Open Access version of this book available at <http://www.taylorfrancis.com> has been made available under a Creative Commons Attribution Non Commercial No Derivatives CC BY NC ND 4.0 license Funded by Universitas Muhammadiyah Malang

Determinants of Level of Sustainability Report Clement Lamboi Arthur, PhD, 2018-01-26 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

Encyclopedia of Business Ethics and Society Robert W. Kolb, 2008 This encyclopedia spans the relationships among business ethics and society with an emphasis on business ethics and the role of business in society

The Oxford Handbook of Corporate Law and Governance Jeffrey N. Gordon, Wolf-Georg Ringe, 2018-04-26 Corporate law and corporate governance have been at the forefront of regulatory activities across the world for several decades now and are subject to increasing public attention following the Global Financial Crisis of 2008 The Oxford Handbook of Corporate Law and Governance provides the global framework necessary to understand the aims and methods of legal research in this field Written by leading scholars from around the world the Handbook contains a rich variety of chapters that provide a comparative and functional overview of corporate governance It opens with the central theoretical approaches and methodologies in corporate law scholarship in Part I before examining core substantive topics in corporate law including shareholder rights takeovers and restructuring and minority rights in Part II Part III focuses on new challenges in the field including conflicts between Western and Asian corporate governance environments the rise of foreign ownership and emerging markets Enforcement issues are covered in Part IV and Part V takes a broader approach examining those areas of law and finance that are interwoven with corporate governance including insolvency taxation and securities law as well as financial regulation The Handbook is a comprehensive interdisciplinary resource placing corporate law and governance in its wider context and is essential reading for scholars practitioners and policymakers in the field

Corporate Social Responsibility Reporting in China Kwang-Yong Shin, 2014-01-23 The CSR report has become a very important tool which can help corporations to set up strategies and build their core competencies This book presents a range of cases from different industries Based on the analysis of the enterprise survival environment it points out the necessity and significance of CSR The book analyzes the current situation and development trend of CSR in China as well as its international developing trend By analyzing the management framework and formulation process of the CSR report this book provides businesses with guiding principles for preparing the CSR report

Islamic Finance and Sustainable Development Mohd Ma'Sum Billah, Rusni Hassan, Razali Haron, Nor Razinah Mohd Zain, 2024-05-07 The interest in improving Environmental Social and Governance ESG outcomes among stakeholders of Islamic banking and finance has become front and centre in the discussions relating to Islamic sustainable finance This book offers an expansive overview of the relevant issues global initiatives and trends in the management governance and operation of Islamic sustainable impact finance It identifies the models and mechanisms required to achieve sustainable impact finance in the context of Islamic

investment and project development and collects and observes the latest approaches in maintaining and fulfilling the principles of Shariah compliance in Sustainable Development Goals and Environmental Social and Governance oriented projects The book also explores conventional financing instruments which are being used in modern practice While Islamic sustainable finance provides a positive change in the Islamic banking and finance industry globally implementing it is not without its challenges Such challenges such as the fulfilment of Shariah compliance requirements both legally and jurisprudentially and the application and development of modern innovative products and hybrid models of classical products are highlighted and addressed in the book The book delves into the current management practices of Islamic banking and finance which promote Islamic sustainable impact finance and outlines strategies for meeting sustainable investments and projects Other factors such as the latest technology regulations and social political and economic policies are also considered Evidence is provided via case studies from selected countries that participate actively in the Islamic banking and finance industry globally The book will attract a wide audience from researchers scholars and students to stakeholders of Islamic banking and finance regulators policy makers and Shariah compliant practitioners

Financial Accounting Theory and Analysis Richard G. Schroeder, Myrtle W. Clark, Jack M. Cathey, 2022-11-08 In the newly revised fourteenth edition of Financial Accounting Theory and Analysis Text and Cases a decorated team of accounting veterans delivers an authoritative exploration of how accounting standards impact the daily decisions of accounting professionals You ll discover how accounting theory explains why particular companies select particular accounting methods and predicts the attributes of firms by analyzing the accounting methods they employ The authors examine the latest empirical research relevant to 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 and more This latest edition robustly summarizes current disclosure requirements for various financial statement items and reviews the development and current state of accounting theory It also includes Discussions of the decline of the movement to adopt international accounting standards in the United States Coverage of the proposed IASB amendment to require reporting on ESG metrics Explorations of recent attempts to promote relevant and practical accounting research in academia Updated analysis exercises for real world financial statements Analysis of the differences between FASB and IASB accounting standards pertaining to fair value Coverage of the changes related to stock compensation contained in ASU 2021 04 and ASU 2018 07

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