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applied best practice for tax reporting on the ETR under the IAS 12 in annual reports based on content analysis scores It studies the correlations between the extent of compliance with tax reporting best practice and ETR values market capitalisation level of internationalisation industry and auditor The author combines the empirical research with a normative approach and thus takes an inside out perspective The normative analysis interprets IAS 12 paragraphs in light of Swiss national and international tax law Furthermore the book discusses the impact of the OECD Global Minimum Tax Reform on tax disclosures and argues that the international tax reform will further increase the complexity of tax reporting

Taxation and Management of Natural Resources in Africa Mohammed Amidu, Abdallah Ali-Nakyea, Joshua Yindenaba Abor, 2024-05-20 This book offers a comprehensive examination of the fundamental concepts and principles crucial to the taxation and management of natural resources specifically tailored to the unique challenges faced by developing African countries It delves into the key instruments that comprise a resource tax policy providing invaluable insights into the tax reforms necessary to maximize economic rent for African nations Written by experts in the field this book explores the potential application of effective revenue management principles by African governments to achieve desired developmental outcomes It covers a wide range of topics including socio political risks ethical dilemmas accountability and transparency resource rent and capital gains taxes tax administration and reforms taxation of oil and gas revenue environmental taxation globalization s impact and the promotion of inclusive development Designed for scholars tax professionals and individuals interested in natural resources management and revenue mobilization strategy in Africa this book bridges the gap between theory and practice providing valuable insights and recommendations for sustainable and responsible management of Africa s rich natural resources

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New Urban Worlds AbdouMaliq Simone,Edgar Pieterse,2018-03-15 It is well known that the world is transitioning to an irrevocable urban future whose epicentre has moved into the cities of Asia and Africa What is less clear is how this will be managed and deployed as a multi polar world system is being born The full implications of this challenge cry out to be understood because city building and retrofitting cannot but be an undertaking entangled in profound societal and cultural shifts In this highly original account renowned urban sociologists AbdouMaliq Simone and Edgar Pieterse offer a call for action based fundamentally on the detail of people s lives Urban regions are replete with residents who are compelled to come up with innovative ways to maintain or extend livelihoods whose makeshift character is rarely institutionalized into a fixed set of practices locales or organizational forms This novel analytical approach reveals a more complex relationship between people the state and other agents than has previously been understood As the authors argue we need adequate concepts and practices to grasp the composition and intricacy of these shifting efforts to make visible new political possibilities for action and social justice in cities across Asia and Africa **Cryptocurrency, Blockchain, and Digital**

Asset Essentials Bhardwaj Naik,2025-02-28 Cryptocurrency Blockchain and Digital Asset Essentials offers a thorough introduction to the world of cryptocurrencies blockchain technologies and digital assets all from a financial perspective This book serves as a clear guide to understanding this new currency and technology driving the future of change We explore the revolutionary nature of cryptocurrency challenging us to rethink traditional concepts of money and its role in society The book delves into defining crypto assets and developing a framework for digital assets covering blockchain investments wallets exchanges and initial coin offerings ICOs The impact of blockchain technology on the future of money transactions and business is thoroughly examined We also present the writings of Bitcoin s mysterious creator Satoshi Nakamoto

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African Economic Outlook 2005 OECD, African Development Bank, 2005-05-30 The African Economic Outlook is an annual review of the recent economic situation and the likely short term evolution of selected African countries It is drawn from a country by country analysis based on a unique analytical design

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Just Energy Transitions and Coal Bed Methane Theresa Betty Sumarno, 2021-10-18 This book discusses how Coal Bed Methane CBM could help the acceleration of the energy transition in a just way in Indonesia due to the country's potential CBM reserves and current dependence on climate damaging coal Developing countries face multiple challenges in achieving their energy transitions CBM in Indonesia could potentially be a catalyst for energy transition and subsequently improve access to energy However CBM faces numerous challenges and although Indonesia first developed its domestic CBM sector over more than a decade ago they are still to implement this successfully This book exposes the challenges and opportunities of CBM exploring what lessons other countries could learn from Indonesia to improve the industry with a view to achieving energy transition and climate change targets This book will be an invaluable reference for researchers and practitioners working in this field

Inequality in America Stephen M. Caliendo, 2018-05-15 Why does inequality have such a hold on American society and public policy And what can we as citizens do about it Inequality in America takes an in depth look at race class and gender based inequality across a wide range of issues from housing and education to crime employment and health Caliendo explores how individual attitudes can affect public opinion and lawmakers policy solutions He also illustrates how these

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