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more than a hundred years have passed since the adoption of the first prohibitionist laws on drugs increasingly the edifice of international drug control and laws is vacillating under pressures of reform scholarship on drugs history and policy has had a tendency to look at the issue mostly in the western hemisphere of the globe or to privilege western narratives of drugs and drugs policy this volume instead turns this approach upside down and makes an intellectual attempt to redefine the subject of drugs in the global south opium heroin cannabis hashish methamphetamines and khat are among the drugs discussed in the contributions to the volume which spans from sub saharan africa to southeast asia including the middle east north africa latin america and the indian subcontinent the volume also makes a powerful case for an interdisciplinary approach to the study of drugs by juxtaposing the work of historians political scientists geographers anthropologists and criminologists ultimately this edited volume is a rich and diverse collection of new case studies which opens up venues for further research this book was originally published as a special issue of third world quarterly

this book examines tax transparency as part of multinational enterprises corporate social responsibility csr it considers revelations like the panama and paradise papers that shed light on corporations tax practices and the growing public dissatisfaction resulting in legislative projects such as the organisation for economic co operation and development oecd base erosion and profit shifting tax transparency is defined as companies voluntary disclosure of numerical tax data e g taxes paid by country and other tax related information e g tax policies it is set apart from tax avoidance and tax evasion to clarify the often blurred concepts in this book tax transparency is placed in a historical context and possible drivers and hindering factors to tax transparency are investigated tax transparency is discussed in the light

of socio economic theories stakeholder legitimacy institutional theory and reputation risk management as well as economic theories agency theory signalling proprietary costs and information overload theory the book provides examples of tax transparency development of the largest multinational enterprises in five countries france germany uk finland and usa in six years 2012 2017 a period featuring increased media coverage of tax matters and legislative movement in the oecd and the european union the future of tax transparency is discussed in light of quality characteristics assurance of information and potential use of artificial intelligence companies managers and tax and csr specialists benefit from the book by gaining insight into how to design transparent high quality tax reporting assurance professionals can use information about the quality criteria of tax transparency regulators can track historical development and see examples of voluntary tax transparency in companies reporting scholars and students obtain theoretical framework for analysing the tax transparency phenomenon and the ability to distinguish between the concepts of tax transparency planning avoidance and evasion

the materiality of the archive is the first volume to bring together a range of methodological approaches to the materiality of archives as a framework for their engagement analysis and interpretation focusing on the archives of creative practices the book reaches between and across existing bodies of knowledge in this field including material culture art history and literary studies unified by an interest in archives as material deposits and aggregations in both analogue and digital forms as well as the material encounter connecting a breadth of disciplinary interests in the archive with expanding discourses in materiality contributors address the potential of a material engagement to animate archival content analysing the systems processes and actions that constitute the shapes forms and structures in which individual archival objects accumulate and the underpinnings which may hold them in place as an archival body the book considers ways in which the inexorable move to the digital affects traditional theories of the physical archival object it also considers how stewardship practices such as description and metadata creation can accommodate these changes the materiality of the archive unifies theory and practice and brings together professional and academic perspectives the book is essential reading for academics researchers and postgraduate students working in the fields of archive studies museology art history and material culture

this book looks both backward and forward with regard to the european union s political strategies towards its neighbouring countries by bringing together the perspectives of critical geopolitics policy studies and border studies it presents a comprehensive review of the european neighbourhood policy and how it impacts the ongoing construction of the eu s external frontiers is the eu committed to promoting integration in a wider european space or is a fortress europe emerging where the strengthening of internal cohesion is coupled with the militarisation of its external borders the book aims to problematize this question by showing how the eu s external policies are based on a mixture of openness and closure inclusion and exclusion cooperation and securitisation the european neighbourhood policy is a controversial strategy where regionalization and bordering homogenisations and differentiations centrifugal and centripetal forces proceed side by side in an explicit attempt to construct a selective mobile and fragmented border a specific focus is devoted to the diversity of geo strategies the eu is pursuing in its neighbouring countries and regions macro regional strategies and cross border cooperation initiatives as new scales of cooperation and the role of other global players

what significance do gendered discourse structures have for the state identity of india and the eu when it comes to their respective climate policies this question is the focus of the study which offers a comprehensive analysis of the climate discourse of the emerging power india and the eu often described as a leader of climate change governance following the assumption that although a wide variety of solutions to the greatest challenge of our time the climate crisis have been formulated politicians of various states and regional organisations opt almost exclusively for technological responses this study explores one possible cause firmly anchored gender structures within both the indian and eu climate discourses anja z[?] rn employs the ecofeminist hegemony analysis she developed for this study first reconstructing the climate policy identities of india and the eu and then subjecting them to an ecofeminist critique

these proceedings are the work of researchers contributing to the 2nd international conference on cloud security management security iccsm 2014 being held this year at the university of reading uk on the

23 24 october 2014 the conference chair is dr john mccarthy vice president from the cyber security servicetech uk and the programme chair is dr barbara endicott popovsky from the center for information assurance and cybersecurity university of washington seattle usa as organisations rush to adopt cloud computing at a rate faster than originally projected it is safe to predict that over the coming years cloud computing will have major impacts not only on the way we conduct science and research but also on the quality of our daily human lives computation research education and business communities have been exploring the potential benefits of cloud computing and the changes these imply experts have predicted that the move to the cloud will alter significantly the content of it jobs with cloud clients needing fewer hands on skills and more skills that administer and manage information bill gates was recently quoted how you gather manage and use information will determine whether you win or lose cloud computing impacts will be broad and pervasive applying to public and private institutions alike

the future of the profit split method edited by robert danon guglielmo maisto vikram chand gabriella cappelleri among the various transfer pricing methods the profit split method psm is under the spotlight after the oecd s base erosion and profit shifting beps project however both expert analysis and experience indicate that this method is not straightforward either for taxpayers to apply or for tax administrations to evaluate in this thorough and detailed commentary the first book to analyse this increasingly adopted transfer pricing method notable scholars and practitioners working in the international tax community express their views on the method answering some unresolved questions and highlighting issues that are still open and pending especially in light of the digitalization of the economy crucial issues covered by the contributors include the following choice of the appropriate splitting factors their relative weights and valuation of the contributions uncertainties and outcomes potentially not aligned with the arm s length standard possible role of assessments made by the european commission on state aid nexus with the work done by the eu joint transfer pricing forum impact of profit split on indirect taxes vat customs tax excise tax and application to digital business models and in general to the digitalized economy moreover relevant experience of applying this method in france germany italy spain switzerland the united kingdom and the united states is provided a concluding chapter also deals with selected industry experiences due to a high level of uncertainty in alignment with international guidance in the application of the psm and to the underdeveloped nature of current literature on the subject there is a need for this book because both tax administrations and taxpayers going forward will apply the psm extensively the book is highly relevant for policymakers tax administrations practitioners and academics engaged in the areas of international taxation transfer pricing and tax policy

climate change and social movements is a riveting and thorough exploration of three important campaigns to influence climate change policy in the united kingdom the author delves deep into the campaigns and illuminates the way policymakers think about and respond to social movements

winner of the prime minister s prize for australian history for the first time asio has opened its archives to an independent historian with unfettered access to the records david horner tells the real story of australia s domestic intelligence organisation from shaky beginnings to the expulsion of ivan skripov in 1963 from the start asio s mission was to catch spies in the late 1940s the top secret venona program revealed details of a soviet spy ring in australia supported by leading australian communists david horner outlines the tactics asio used in counterespionage from embassy bugging to surveillance of local suspects his research sheds new light on the petrov affair and details incidents and activities that have never been revealed before this authoritative and ground breaking account overturns many myths about asio and offers new insights into broader australian politics and society in the fraught years of the cold war the spy catchers is the first of three volumes of the official history of asio the spy catchers is a fascinating account of asio s early years when the main threat australia faced was from the soviet regime the hon john howard om ac former prime minister of australia this is one of our most important official histories the hon kim beazley ac australian ambassador to the united states of america

this book based on research on and transcripts of the nixon johnson and kennedy white house presidential recordings as well as other contemporary sources reveals for the first time the origins of the

plumbers the special investigations unit and nixon s policy of illegal break ins for partisan political gain which led to watergate its cover up and nixon s resignation the e book links to extended transcripts and audio files of the presidential recordings provided by publisher

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harry and cissie live 150 years apart what is the mystery that links them there was a light in the corner of the chook house just below the perches it was bright and strangely piercing like a bit of sun had wandered in by mistake who is the girl through the hole in the chook house is it a hole in time and how can you help someone who lived more than 150 years ago [?] rry dreads leaving the farm to go to boarding school next year cissie is an orphaned girl living with the soldiers at the garrison 150 years ago something more powerful than time has drawn them both together ages 10

single mom tori sullivan is ready to grab the life she s always wanted away from mystic point and initially newcomer walker bertrand seems the ideal partner for her adventure

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