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these proceedings represent the work of researchers participating in the 6th international conference on management leadership and governance icmlg 2018 which is being hosted this year by the institute for knowledge and innovation southeast asia iki sea a centre of excellence of at bangkok university thailand on 24 25 may 2018

accounting principles 15th edition by jerry weygandt paul kimmel and jill mitchell provides a practical introduction to introductory

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issues in financial accounting addresses the controversial issues in financial accounting that have been debated by the preparers users auditors and regulators of financial statements henderson provides the best balance of technical and theoretical coverage in any financial accounting text on the market today with its presentation of real world examples current debates and the underlying rationale for the accounting concepts demonstrated throughout the text academic studies and professional accounting research are referenced to also provide a critical understanding of historical debates in financial accounting the new 15th edition covers significant recent developments to the accounting standards in australia and is based on the aasb standards and interpretations that have been issued up to the end of 2012 this includes the australian accounting standard board's aasb program of changes to make accounting standards equivalent to international financial reporting standards

financial reporting standards and financial analysis is a comprehensive guide designed to provide a holistic understanding of the principles standards and practices in modern financial reporting this book addresses the complexities of revenue recognition preparation of financial statements and valuation of assets and liabilities integrating insights from us gaap and ifrs each chapter provides a detailed explanation of foundational concepts offering practical examples and applications to ensure relevance to both

academic and professional audiences key topics such as the treatment of current assets and liabilities equity transactions and business combinations are explained with clarity supported by a comparative perspective of international standards in addition to traditional financial reporting the book introduces readers to the evolving role of technology in finance from accounting information systems to data analytics and visualization tools it emphasizes the importance of leveraging technology for efficient financial analysis and decision making this book is meticulously structured to cater to students pursuing finance and accounting as well as professionals looking to enhance their knowledge and skills with its emphasis on theoretical rigor and practical relevance financial reporting standards and financial analysis is an invaluable resource for anyone aiming to excel in the field of financial reporting and analysis in a globalized world

there is growing interest in the history of accounting amongst both accounting practitioners and accounting academics this interest developed steadily from about 1970 and really took off in the 1990s however there is a lack of texts dealing with major aspects of accounting history that can be used in classrooms to inform new researchers and to provide a source of reference for established researchers the great deal of research into cost and management accounting in britain published in academic journals over the last twenty years including the authors own contributions makes the history of cost and management accounting an essential contribution to the field

globalization sustainable development and technological applications all affect the current state of the business sector in asia this complex industry plays a vital part in the overall economic social and political aspects of this region as well as on a larger

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the thesis of kristina reimer provides a comprehensive analysis of asymmetric cost behavior also known as cost stickiness by discussing its origin and development in the theoretical and empirical research from the 1920s of the past century up until today further using an empirical approach she investigates the implications of asymmetric cost behavior for credit and financial risk of a firm in addition she provides an introduction into credit risk fundamentals by focusing on credit default swaps thereby she analyses the development of credit default swap market as well as the components of credit spreads finally she provides several suggestions for future research

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