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ACCA PERFORMANCE MANAGEMENT John Wiley

& Sons
An in-depth, enlightening look at the integrated reporting movement The Integrated Reporting Movement explores the meaning of the concept, explains the forces that provide momentum to the associated movement, and examines the motives of the actors involved. The book posits integrated reporting as a key mechanism by which companies can ensure their own long-term sustainability by contributing to a sustainable society. Although integrated reporting has seen substantial development due to the support of companies, investors, and the initiatives of a number of NGOs, widespread regulatory intervention has yet to materialize. Outside of South Africa, adoption remains voluntary, accomplished via social movement abetted, to varying degrees, by market forces. In considering integrated reporting's current state of play, the authors provide guidance to ensure wider adoption of the practice and success of the movement, starting with how companies can improve their own reporting processes. But the

support of investors, regulators, and NGOs is also important. All will benefit, as will society as a whole. Readers will learn how integrated reporting has evolved over the years, where frameworks and standards are today, and the practices that help ensure effective implementation—including, but not limited to an extensive discussion of information technology's role in reporting and the importance of corporate reporting websites. The authors introduce the concepts of an annual board of directors' "Statement of Significant Audiences and Materiality" and a "Sustainable Value Matrix" tool that translates the statement into management decisions. The book argues that the appropriate combination of market and regulatory forces to speed adoption will vary by country, concluding with four specific recommendations about what must be done to accelerate high quality adoption of integrated reporting around the world.

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Information Systems BPP Learning Media The IFRS (International Financial Reporting Standards) Certificate program (40.5 CPE Credits) will distinguish you from other accounting and finance professionals and expand your career opportunities both in the U.S. and globally. Since more than 125 countries require or permit the use of IFRS, taking this

program will give you a distinct competitive advantage over your peers. As of January 1, 2018, those who successfully complete all courses in the curriculum will receive a certificate of achievement, a digital badge, a subscription to the eIFRS online subscription service and 40+ hours of CPE credit. Why is IFRS relevant in the US, and for you? U.S. multinationals are headquartered across the U.S., so you could easily find yourself with a client that has IFRS requirements, either for itself or a non-U.S. subsidiary. You might increasingly find yourself structuring deals and transactions with IFRS counterparties, including vendors and customers. Understanding the implications of structuring these transactions and reporting using IFRS will require you to have more than a passing knowledge of the differences between IFRS and U.S. GAAP. As both the FASB and IASB continue their standard-setting agendas, you'll need to assess proposals and be concerned about divergence that could impact your financial reporting or audit responsibilities going

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IFRS: Property, Plant & Equipment (IAS 16) IFRS: Revenue Recognition (IAS 18 and IAS 11) IFRS: Segment Reporting (IFRS 8) IFRS: Share-based Payments and Employee Benefits, non-pension (IFRS 2 and IAS 19) IFRS: Tax Considerations Beyond IAS 12 IFRS Governance and Conceptual Framework IFRS: The Starting Point (IFRS 1) Who Will Benefit? Accounting and finance professionals who work for private or public multinational organizations whose parent entity or subsidiaries have adopted IFRS Accountants in public practice who provide audit or assurance services to private or public multinational organizations that have adopted IFRS Learning Objectives Acquire a broad overview of key IFRS definitions and concepts. Obtain proficiency in complex IFRS areas including financial instruments and business combinations. Apply the fundamental principles of IFRS across a range of accounting topics. Understand the accounting impact of the latest standards and amendments issued by the IASB. Key Topics Fair value measurement

Intangible assets Financial instruments Leases Revenue recognition Governance and conceptual framework Credit Info CPE CREDITS: Online: 40.5 (CPE credit info) NASBA FIELD OF STUDY: Accounting LEVEL: Basic PREREQUISITES: Familiarity with financial reporting and accounting principles under IFRS ADVANCE PREPARATION: None DELIVERY METHOD: QAS Self-Study COURSE ACRONYM: ICERT2IFRS1 Online Access Instructions A personal pin code is enclosed in the physical packaging that may be activated online upon receipt. Once activated, you will gain immediate online access to the product. System Requirements AICPA's online CPE courses will operate in a variety of configurations, but only the configuration described below is supported by AICPA technicians. A stable and continuous internet connection is required. In order to record your completion of the online learning courses, please ensure you are connected to the internet at all times while taking the course. It is your responsibility to validate that CPE certificate(s) are available within your account after

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Artificial Intelligence and COVID Effect on Accounting BPP Learning Media

As researchers reveal the increasing complexities of accounting practices in emerging economies, there is a growing need for an overview of the topic. The Routledge Companion to Accounting in Emerging Economies is a prestige work offering an introduction to current scholarship in the field, with indications of future directions for enhancing the contribution to knowledge. With regional coverage of key emerging economies such as Brazil, Russia, India and China, the team of contributors analyse issues in accounting in detail, while shedding light on the role of the accounting profession in providing accountability and governance across the developing world. Each chapter is headed up by an internationally recognised author who is

a leading expert in designing and implementing research approaches to the topic. Within the team of authors, some are experienced senior contributors while others are developing new avenues of exploration on the basis of high-quality doctoral study. This range of author experience has been deliberately chosen to allow the reader to envisage working in such a team while growing in confidence. This unique reference offers a comprehensive guide to advanced students, academics, practitioners and policy makers on the current state of, and potential developments in, accounting in developing economies globally. This work will be of particular interest to students and researchers looking to identify topics in emerging economies, academics and practitioners seeking convenient access to an unfamiliar area, and established researchers seeking a single repository on the current state of knowledge, current debates and relevant literature.

Acca Lynchpins BPP Learning Media

The examiner-reviewed P2 Practice and Revision

Kit provides invaluable guidance on how to approach the exam and contains many of the long, case study questions that you will find in the exam. Three mock exams provide you with more essential practice and marking schemes show you how the examiner awards marks.

Acca Part 3: Paper 3.5 - Strategic Business Planning and Development Springer Nature

There is increasing interest in the Asian arena; both as a home for the delivery of international higher education and as a breeding ground for a new brand of sustainable domestic and international growth. Academics are increasingly turning to Asia and Asian Education in order to better understand and predict the emerging trends of global education and this book will serve to provide a forum for debate of this nature. The book provides an insight into the interplay of Asian and European education, identifies the key areas for further development and firmly grounds the approach as one of conversation and dialogue, rather than one-

sided dictation. It also highlights the critical issues within the development of international education, discusses the value and challenges of existing TNE practices as a mechanism to respond to the emerging Asian needs and provides an insight into the future direction of education in the Asian century.

Financial Accountability in Nepal Springer Nature

The book presents a rich collection of research studies on the theory and practice of corporate integrated reporting (IR) in South Asia. South Asia is emerging to compete in the world marketplace and one of fast economically growing regions to contribute to the global economy. As the region's economic development accelerates, balancing economic and environmental development appears as a key sustainability challenge for governments, investors, consumers, and local communities. Companies in South Asia region are therefore increasingly challenged to reduce their environmental impacts and to contribute to sustainable development. This book includes valuable contributions of

advanced research, concepts, applications, developments and case studies on corporate IR and sustainability accounting in South Asia and the roles of different professional accounting bodies to strength corporate sustainability and build capacity in the South Asian Region.

The Essentials of Machine Learning in Finance and Accounting Becker

Professional Education Ltd Accounting Information Systems provides a comprehensive knowledgebase of the systems that generate, evaluate, summarize, and report accounting information. Balancing technical concepts and student comprehension, this textbook introduces only the most-necessary technology in a clear and accessible style. The text focuses on business processes and accounting and IT controls, and includes discussion of relevant aspects of ethics and corporate governance. Relatable real-world examples and abundant end-of-chapter resources reinforce Accounting Information Systems (AIS) concepts and their use in day-to-day operation. Now in its fourth edition, this

popular textbook explains IT controls using the AICPA Trust Services Principles framework—a comprehensive yet easy-to-understand framework of IT controls—and allows for incorporating hands-on learning to complement theoretical concepts. A full set of pedagogical features enables students to easily comprehend the material, understand data flow diagrams and document flowcharts, discuss case studies and examples, and successfully answer end-of-chapter questions. The book's focus on ease of use, and its straightforward presentation of business processes and related controls, make it an ideal primary text for business or accounting students in AIS courses.

The Integrated Reporting Movement BPP Learning Media

This book considers the effects of COVID-19 on accounting, particularly with regard to the role of artificial intelligence in accounting in the post-pandemic business environment. The contributions in the book consider a variety of sectors that have been affected by the pandemic, such as the stock market, forensic accounting,

Bitcoin, as well as the economic and educational responses to the pandemic and the aftermath felt by both developing and developed countries. This book will be a valuable read for academics, students and practitioners of accounting who are keen to explore the future of the field in light of the pandemic.

ACCA Essentials P2 Corporate Reporting (International and UK) Revision Kit 2014
Routledge

Question practice is essential for all papers, but particularly for P2 as it has a strong 'fear factor'. Questions look intimidating, and it is only once you get into the detail that you realise that there are easy marks on offer. Our examiner-reviewed Practice and Revision Kit gives ample opportunity to practice the long, case study questions, so important in the exam. Three mock exams provide essential exam rehearsal practice. Many questions have marking schemes, so that you can see that the examiner awards marks for these techniques.

Acca Part 2: Paper 2.6 - Audit and Internal Review BPP Learning Media

The examining team reviewed P2 Practice & Revision Kit provides invaluable guidance on how to approach the exam and contains many of the long, case study questions that you will find in the exam. Three mock exams provide you with more essential practice and marking schemes show you how the examiner awards marks.

ACCA P7 Advanced Audit and Assurance (International)

"Nepal has suffered from the lack of proper management of public expenditures, stagnant real revenues, large and inefficient parastatals, and a weak financial sector. Fiduciary risk remains high. His Majesty's Government of Nepal has accorded high priority to the assurance of good accountability and transparency in public sector financial management." "Reforms are now critical and should be approached in an integrated way covering planning, budgeting, accounting, internal control, internal audit, external audit, and oversight. Action in only one area of financial management will not result in the same degree of benefits. The capacity

building recommended in this report's Development Action Plan is designed to introduce international accounting and auditing standards in both the public and the private sectors, and to close the gap between precept and practice. The Government has a firm commitment to implement these time-bound actions." --Résumé de l'éditeur.

ACCA Study Texts

This book introduces machine learning in finance and illustrates how we can use computational tools in numerical finance in real-world context. These computational techniques are particularly useful in financial risk management, corporate bankruptcy prediction, stock price prediction, and portfolio management. The book also offers practical and managerial implications of financial and managerial decision support systems and how these systems capture vast amount of financial data. Business risk and uncertainty are two of the toughest challenges in the financial industry. This book will be a useful guide to the use of machine learning in forecasting, modeling, trading, risk management, economics, credit risk,

and portfolio management.

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