

Practical guide

September 2013



A Practical Guide Pwc

Thomas Clarke, Marie dela Rama



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The Routledge Companion to Accounting Communication Lisa Jack, Jane Davison, Russell Craig, 2013-05-02 One of the prime purposes of accounting is to communicate and yet to date this fundamental aspect of the discipline has received relatively little attention The Routledge Companion to Accounting Communication represents the first collection of contributions to focus on the power of communication in accounting The chapters have a shared aim of addressing the misconception that accounting is a purely technical number based discipline by highlighting the use of narrative visual and technological methods to communicate accounting information The contents comprise a mixture of reflective overview stinging critique technological exposition clinical analysis and practical advice on topical areas of interest such as The miscommunication that preceded the global financial crisis The failure of sustainability reporting The development of XBRL How to cut clutter With an international coterie of contributors including a communication theorist a Big Four practitioner and accounting academics this volume provides an eclectic array of expert analysis and reflection The contributors reveal how accounting communications represent or misrepresent the financial affairs of entities thus presenting a state of the art assessment on each of the main facets of this important topic As such this book will be of interest to a wide range of readers including postgraduate students in management and accounting established researchers in the fields of both accounting and communications and accounting practitioners [ACRN Proceedings in Finance and Risk Series '13](#) Dr. Othmar M. Lehner, Dr. Richard Harrison, 2014-03-06 Proceedings of the 14th FRAP Finance Risk and Accounting Perspectives conference taking place in Cambridge UK **Artificial Intelligence in Accounting** Othmar M. Lehner, Carina Knoll, 2022-08-05 Artificial intelligence AI and Big Data based applications in accounting and auditing have become pervasive in recent years However research on the societal implications of the widespread and partly unregulated use of AI and Big Data in several industries remains scarce despite salient and competing utopian and dystopian narratives This book focuses on the transformation of accounting and auditing based on AI and Big Data It not only provides a thorough and critical overview of the status quo and the reports surrounding these technologies but it also presents a future outlook on the ethical and normative implications concerning opportunities risks and limits The book discusses topics such as future human machine collaboration cybernetic approaches to decision making and ethical guidelines for good corporate governance of AI based algorithms and Big Data in accounting and auditing It clarifies the issues surrounding the digital transformation in this arena delineates its boundaries and highlights the essential issues and debates within and concerning this rapidly developing field The authors develop a range of analytic approaches to the subject both appreciative and sceptical and synthesise new theoretical constructs that make better sense of human machine collaborations in accounting and auditing This book offers academics a variety of new research and theory building on digital accounting and auditing from and for accounting and auditing scholars economists organisations and management academics and political and philosophical thinkers Also as a

landmark work in a new area of current policy interest it will engage regulators and policy makers reflective practitioners and media commentators through its authoritative contributions editorial framing and discussion and sector studies and cases

Handbook of Research on Climate Change and the Sustainable Financial Sector Olarewaju, Odunayo Magret, Ganiyu, Idris Olayiwola, 2021-06-25 Climate change is a major problem generating both risks and opportunities that will have a direct impact on the economy and the financial sector In recent years climate change has threatened both the survival of the financial system and economic development The growing occurrence of extreme climate events combined with the imprudent nature of economic growth can cause unsustainable levels of harm to the financial sectors On the other hand it presents a range of new business challenges In contrast to the most evident physical risks companies are vulnerable to transformational risks that arise from the reaction of society to climate change such as technological change regulation and markets that can boost the cost of doing business threats to the profitability of existing goods or effects on the value of the asset Climate change also offers new business opportunities and it has made research in the context of a sustainable financial sector indispensable The Handbook of Research on Climate Change and the Sustainable Financial Sector focuses on the impacts of climate change on various sectors of the world economy This book covers how businesses can improve their sustainability the impact of climate change on the financial sector and specifically the impacts on financial services supply chains and the socio economic status of the world Beyond focusing on the impacts to the financial industry itself this book assesses how climate change in the financial sector affects the well being of society in areas such as unemployment economic recessions decreases in consumer purchases and more This book is essential for stockbrokers business managers directors fund managers financial analysts consultants and actuaries institutional investors policymakers practitioners researchers academicians and students interested in a comprehensive view of the impact of climate change on the financial sector

Management of Digital Technologies in the Innovative Economy Elena G. Popkova, 2025-05-31 This book is devoted to rethinking the modern theory and practice of digital technology management in the innovative economy through the lens of sustainable development The book systematises the vectors of the sustainable development of the innovative economy The progressive practice of digital technologies management in business in support of the sustainable development of the innovative economy is considered The practice of state management of digital technologies in support of the sustainable development of the innovative economy is studied The international experience of digital technology management in support of the sustainable development of the innovative economy is discussed Recommendations for the improvement of digital technology management for the sustainable development of the innovative economy are proposed

The Dark Side of Innovation Alex Coad, Paul Nightingale, Jack Stilgoe, Antonio Vezzani, 2022-02-23 This book is a reaction to popular assumptions that innovation is always a force for good While the popular press and politicians often take the view that the more innovation the better the chapters in this edited volume reflect on the harmful effects of innovation on society and the

environment The book begins with a broad discussion of the dark side of innovation followed by contributions by various experts in the area It is a critical reply to the innovation optimists complementing the list of indicators that show steady human progress with a list of indicators that show sustained deterioration largely due to innovation The volume outlines some relevant dimensions of harmful innovation before distinguishing between the types of harm brought on by innovation The various contributed chapters focus on the following themes a bibliometric analysis of the scientific literature on the harmful consequences of innovation harmful side effects from solar photovoltaic waste harmful consequences of process innovations on working practices in areas such as accountancy the difficulties of transferring innovations from research to practice in clinical healthcare and the harmful consequences of social innovations The chapters in this book were originally published as a special issue of the journal *Industry and Innovation*

[Risk Management for Investment Funds: A Practical Guide for European Funds in International Markets](#) Luc Neuberg, François Petit, Martin Vogt, Paul Kleinbart, 2023-02-14 The first comprehensive risk management guide to European investment funds The European investment fund market is one of the biggest financial markets in the world with a total value of approximately 22 trillion EUR To help investors understand how risk is managed in this vast market *Risk Management for Investment Funds* provides a comprehensive yet practical guide written by four financial experts from diverse and complementary backgrounds former heads of risk management university teachers professional trainers and an expert with a supervisory financial authority *Risk Management for Investment Funds* offers valuable insights into managing risk for UCITS funds and alternative investment funds while covering the following aspects The framework of European investment funds Regulatory requirements related to risk management that apply to funds and fund managers Traditional market liquidity credit counterparty and operational risks faced by funds their managers and investors Emerging risks related to climate change and technology Analytical methods and innovative techniques developed by successful risk managers to assess and manage risks as well as the theories underlying them Packed with a wealth of information that cannot be found in other books on risk management this authoritative guide to managing the risks of European funds is the most comprehensive publication on this important topic

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Corporate Sustainability Andreas Rasche, Mette Morsing, Jeremy Moon, Arno Kourula, 2023-03-30 This introductory textbook explores key issues and recent discussions within the field of corporate sustainability and social responsibility through theoretical and practical perspectives Written by an international team of experts the chapters introduce the actors and corporate processes that shape firms management of environmental social and governance ESG issues Spanning strategy communication changing regulation and governance the book grapples with critical issues such as anti corruption labour rights and climate change balancing incisive critique with suggestions for meaningful change This

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