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Financial reporting errors as detected by the German enforcement institutions during examinations which subsequently are published in the German Federal Gazette by the involved companies are the data basis for this measurement Using the developed audit quality metric the second goal of this study is to analyze audit quality differences of selected audit firms by comparing their deployed audit input factors such as employee s competence ratio of certified professionals to total audit staff experience of employees average tenure of employees in years and client specific experience client fluctuation rate Results indicate a correlation between audit quality according to the developed metric and the operationalized audit input factors mentioned above

Entrepreneurship Heidi M. M. Neck, Emma L. L. Murray, Christopher P. Neck, 2024 **The Business Plan Reference Manual for IT Businesses** Fernando Almeida, José Santos, 2022-09-01 There is a great worldwide desire to launch new technology based business In this sense and increasingly entrepreneurship courses have

arisen in several universities and many of the courses in the management administration and engineering areas already offer entrepreneurship curricular units Throughout those programs the teams develop key integrated competencies in innovation entrepreneurship and technology that will ultimately enable the students to create and develop new technology based businesses The Business Plan Reference Manual for IT Businesses provides a reference manual for undergraduate and graduate students that intend to launch their start up business in the IT field It helps them to create and model the business plan of their business Therefore this manual is mainly aimed at instructors who want to offer a practical view of the process of modeling designing and developing an IT start up Additionally it can be individually used by entrepreneurs who wish to launch their start up businesses in IT field The structure of the book was defined taking into account different approaches to the construction of the business plan which basically consider a disaggregation of some of these chapters in others smaller e g marketing plan into products services and market financial plan into investment plan and economic financial projections We chose to aggregate these dimensions into a single chapter which in our view facilitates the process of analyzing a business plan It is also relevant to mention the inclusion of Chapter V Prototype description which is innovative and intends to take into account the application of this business plan template to the information technology sector

Charter School Funding Considerations Christine Rienstra Kiracofe, Marilyn A. Hirth, Tom Hutton, 2022-01-07 This book provides a comprehensive overview of charter school funding and operations authored by experts in the field It covers financial management funding equity and the impact on district school finances Special considerations for special education and transportation are also discussed offering readers a thorough understanding

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