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The management and balancing of social, environmental and economic sustainability is one of the most complex and urgent challenges facing both private and public sector organizations today; with these challenges of sustainability posing many risks to, and many

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opportunities for, advancing the aims and performance of organizations. Accounting and accountability processes and practices provide key tools to help organizations to more effectively identify and manage the risks and opportunities of sustainability. Popular features from the first edition are retained, whilst recent developments in theory and practice are accounted for. New substantive chapters on water resource accounting, carbon accounting, and decision making have been introduced and the book continues to benefit from a host of expert contributors from around the world, including Jesse Dillard, Rob Gray, Craig Deegan. This comprehensive and authoritative textbook will continue to be a key resource for students of accounting and sustainability, as well as being a vital tool for researchers.

International Financial Reporting Standards: A Framework-based Perspective links broad concepts and general accounting principles to the specific requirements of IFRS to help students develop and understand the judgments required in using a principle-based standard. Although it is still unclear whether the US will adopt IFRS, the global business environment makes it necessary for accounting students and professionals to be bilingual in both US GAAP and IFRS. This comprehensive textbook offers: A clear presentation of the concepts underlying IFRS A conceptual framework to guide students in

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interpreting and applying IFRS rules A comparison between IFRS and US GAAP to develop students' understanding of the requirements of each standard Real world examples and case studies to link accounting theory to practice, while also exposing students to different interpretations and applications of IFRS End of chapter material covering other aspects of financial reporting, including international auditing standards, international ethics standards, and corporate governance and enforcement, as well as emerging topics, such as integrated accounting, sustainability and social responsibility accounting and new forms of financial reporting Burton & Jermakowicz have crafted a thorough and extensive tool to give students a competitive edge in understanding, and applying IFRS. A companion website provides additional support for both students and instructors.

To date, there has been little consideration of the many different ways in which accounting and risk intersect, despite organisations being more determined than ever to build resilience against potential risks. This comprehensive volume overcomes this gap by providing an overview of the field, drawing together current knowledge of risk in a wide range of different accounting contexts. Key themes such as corporate governance, trust, uncertainty and climate change are covered by a global array of contributing scholars. These

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contributions are divided into four areas: The broader aspects of risk and risk management Risk in financial reporting Risk in management accounting Risk monitoring The book is supported by a series of illustrative case studies which help to bring together theory and practice. With its wealth of examples and analyses, this volume provides essential reading for students, scholars and practitioners charged with understanding diverse facets of risk in the context of accounting in the business world.

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

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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.

This book addresses the growing interest among policymakers, practitioners and academics in the evolution and the future implications of social, environmental and sustainability accounting. To do so, it examines the conceptual and practical application of accountability at multiple levels and contexts, and presents a range of case studies focusing on salient issues, perspectives and the potential of multidimensional accounting and reporting regimes. Intended for a diverse audience, the book allows readers to gain a better understanding of the topics, encourages dialogue and debate, and stimulates innovation in scholarship, policy and practice.

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Includes research papers that examines various issues including the adoption of International Financial Reporting Standards (IFRS) and International Public Sector Accounting Standards (IPSASs), management accounting change in the context of public sector reforms, corporate reporting disclosures, auditing, etcetera.

This book comprises nine chapters drawn from the papers presented at the fourth annual conference of the African Accounting and Finance Association which took place in Somerset West, South Africa in 2014. The chapters address a number of aspects of accounting, ranging from the adoption of IFRS for SMEs in Africa, the compliance by SMEs with IFRS for SMEs in Ghana, the provision of finance to small businesses, drivers of corporate failures, financial regulations, the audit of casinos, the auditors' report and investment decisions, the role of government audit committees, and audit fees and audit quality.

Accounting sustainably involves accounting for and to the natural environment, and accounting for and to society, including groups currently oppressed or disadvantaged by unsustainable processes and practices. This book creates a compelling case for the inclusion of sustainability at the heart of accounting educational programmes, offering critical lessons and identifying risks to avoid when

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designing accounting programmes and courses. Accounting sustainability has moved from the side-lines of policy discourses, accounting institutions, professional accounting practices, and research activities into the mainstream. The chapters in this proposed book engage in a critical dialogue to facilitate change in accounting education for sustainability. They dispel the myth that accounting for sustainability is an oxymoron, bad for business, unrelated to practice, or contrary to professional accounting bodies' accreditation requirements. This book was originally published as a special issue of Accounting Education.

This book discusses the foundations of social and environmental accounting and highlights local differences in countries like Italy and Bulgaria. It also describes the institutional environment, which affects the development and application of environmental accounting and reporting, as a basis for evaluating current achievements and the future steps that need to be taken to develop and spread environmental accounting. The book is unique in presenting exemplary cases from different emerging and developed countries. It is a valuable resource for theorists in the field, practitioners in companies, as well as investors and other stakeholders. Moreover, it provides students with the necessary theoretical constructs, empirical studies as well as

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practical and managerial tools to allow for a quick orientation in the methodology, techniques and selected practices used in environmental accounting and reporting.

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