

# Journal Of Applied Accounting Research

**Toseef Azid, Ali Abdullah Alnodel, Muhammad Azeem Qureshi**

*Journal of Applied Accounting Research*, 2010

Research in Accounting in Emerging Economies Shahzad Uddin, Mathew Tsamenyi, 2010-12-02 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.

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*Earnings Management* Joshua Ronen, Varda Yaari, 2008-08-06 This book is a study of earnings management, aimed at scholars and professionals in accounting, finance, economics, and law. The authors address research questions including: Why are earnings so important that firms feel compelled to manipulate them? What set of circumstances will induce earnings management? How will the interaction among management, boards of directors, investors, employees, suppliers, customers and regulators affect earnings management? How to design empirical research addressing earnings management? What are the limitations and strengths of current empirical models?

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**Business Innovation and Development in Emerging Economies** Irwan Trinugroho, Evan Lau, 2019-05-16 Business Innovation driven by the advancement of technology has dramatically changed the business landscape over recent years, not only in advanced countries but also in emerging markets. It is expected that business innovation could help achieve economic inclusion, which has been a global initiative over the last decade, creating opportunities for all people to benefit from the economic development. These proceedings provide an outlet for discussing the importance of business innovation, especially in emerging countries in helping to reach inclusive economies. The papers cover the subject areas management, accounting, finance, economics and social sciences.

*Corporate Governance and IFRS in the Middle East* Muath Abdelqader, Tamer K. Darwish, Khalil Nimer, 2022-12-14 The rapid globalization of capital markets has increased attention toward examining the quality of the disclosure practices implemented by companies, as internationalization and globalization are the most important motives of the harmonization of financial statements preparation and presentation. Given the expansion of trade and the openness to foreign capital markets, investment decisions became not limited only for local users, but also international users may need to access the financial information. The issuance of International Financial Reporting Standards (IFRS) to be used throughout the world aims to improve the comparability and understandability of financial statements, and hence, to enhance investment decisions

through helping investors across the borders to invest in multinational companies. Although fluid and under-developed institutional arrangements remain central features of emerging markets, ensuring effective corporate governance mechanisms would indeed support companies in complying with IFRS – the latter imposes a challenge for companies operating in emerging markets. This book evaluates the differences in the level of compliance with IFRS across the GCC states, exploring the impact of corporate governance on the level of compliance with IFRS and presenting an empirical analysis of companies across the GCC. It makes an important contribution by providing a detailed empirical analysis of the interplay between corporate governance and IFRS in emerging market setting and highlights the way for future research. It will provide international business, management, and accounting and finance students and senior practitioners with a completely new and updated guide to the work in the field of corporate governance and IFRS compliance in emerging markets.

Enhancing Sustainability Through Non-Financial Reporting Monteiro, Albertina, Borges, Ana Pinto, Vieira, Elvira, 2023-10-16 The lack of transparency and accountability in organizations has made it difficult to identify, measure, and disclose their sustainable practices and impacts, creating a challenge for global sustainability efforts. Furthermore, there is a lack of consensus on the determinants and impacts of non-financial information reporting. In response to these challenges, *Enhancing Sustainability Through Non-Financial Reporting*, a book edited by Albertina Monteiro, Ana Pinto Borges, and Elvira Vieira, offers a comprehensive analysis of the relationship between sustainability practices and reporting, and the accounting, finance, and management fields. This book provides a platform for both academics and practitioners to share their empirical and theoretical research on the contributions of organizations to sustainable development, the determinants and impacts of non-financial information reporting, the role of sustainability reporting standards, and the challenges faced by accounting, finance, management, and auditing. It is an essential resource for anyone seeking to enhance sustainability through non-financial reporting and is relevant to a wide range of audiences, including academics, practitioners, and other interested individuals and groups.

**Research Handbook on Sustainability Reporting** Gunnar Rimmel, Güler Aras, Diogenis Baboukardos, Joanna Krasodomska, Christian Nielsen, Frank Schiemann, 2024-09-06 This insightful Research Handbook provides an overview of the complex and multifaceted nature of sustainability reporting. Bringing together over 50 researchers from across the globe, it summarises the current state of knowledge, identifies key methodological approaches and research gaps, and encourages researchers to make further meaningful contributions to this dynamic field.

*APTİKOM Journal on Computer Science and Information Technologies (CSIT) Vol. 4 No. 3 November 2019* APTİKOM Journal on Computer Science and Information Technologies (CSIT), Dr. Ir. Untung Rahardja, M.T.I., MM, 2021-05-31 CSIT (APTİKOM Journal on Computer Science and Information Technologies) Published by APTİKOM & Organized by Aptikom

Publisher and Pandawan. CSIT is published three a year, every March, July, and November.

Handbook of Research Methods in Corporate Social Responsibility David Crowther, Linne Lauesen, 2017-12-29 Corporate social responsibility now touches upon most aspects of the interaction between business and society. The approaches taken to research in this area are as varied as the topics that are researched; yet this is the first book to address the whole range of methods available. The book identifies the methods available, evaluates their use and discusses the circumstances in which they might be appropriate. It also includes forward-thinking guidance from experienced academics on the future directions of research in the area.

International Perspectives on Sustainability Reporting Amina Mohamed Buallay, 2022-09-16 As global concerns grow surrounding the environment, climate, and sustainability, International Perspectives on Sustainability Reporting presents business case studies from different sectors across different regions, highlighting the changing institutional contexts and laws in each country regarding sustainability reporting.

**International Financial Reporting Standards and New Directions in Earnings Management** Oliveira, Jonas da Silva, Azevedo, Graça Maria do Carmo, Ferreira, Augusta da Conceição Santos, 2019-03-22 The fiscal market is an unpredictable torrent of information that modern organizations strive to understand. Business professionals dedicate themselves to understanding uncertain results around economic performance to improve management, reporting standards, and predict trends in financial statements. International Financial Reporting Standards and New Directions in Earnings Management is an essential reference source that discusses identifying the behavioral patterns of managers and the accounting policies they use in different opportunistic circumstances. Featuring research on topics such as earnings quality, risk reports, and investor protection, this book is ideal for regulatory authorities, accountants, impression managers, auditors, academics, students, and researchers seeking coverage on the theoretical, empirical, and experimental studies that relate to the different themes within earnings management.

**Research in Corporate and Shari'ah Governance in the Muslim World** Toseef Azid, Ali Abdullah Alnodel, Muhammad Azeem Qureshi, 2019-05-20 Research in Corporate and Shari'ah Governance in the Muslim World: Theory and Practice aims to address a critical disciplinary gap between Islamic theory and the practice of the corporate sector in the Muslim World. Adopting a critical approach, the book sheds light on the impact of corporate governance on the economies of the Muslim world.

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its capacity for long-term growth. Such tactics also ensure transparency and trust, enhancing financial performance by mitigating risks and optimizing resource allocation. Successful business operations involve long-term value creation, which involves investing in innovation, sustainability, and stakeholder relationships. Effective research into governance structures that support both immediate financial objectives and enduring value creation is necessary to ensure businesses thrive and achieve a sustainable future. *Intersecting Corporate Governance, Financial Performance, and Long-Term Value Creation* explores the convergence of corporate governance, finance, and value creation in business. It offers solutions for long-term business sustainability through various models of governance and banking and finance applications. This book covers topics such as energy engineering, Islamic finance, and sustainable development, and is a useful resource for business owners, government officials, finance professionals, engineers, scientists, academicians, and researchers.

**Research Handbook on Corporate Board Decision-Making** Oliver Marnet, 2022-11-18 With a state-of-the-art perspective on corporate board decision-making that encourages thinking outside the box, this cutting-edge Research Handbook provides fresh insights on the meaning, value, contribution, quality and purpose of the decision-making of those charged with corporate governance.

*Research on Professional Responsibility and Ethics in Accounting* Cynthia Jeffrey, 2014-09-02 Volume 18 of Research on Professional Responsibility and Ethics in Accounting continues the series' focus on the nature of interactions between accountants, regulators and standard setters, investigating how and why accountants resolve the dilemmas that occur.

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