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What is my theory? How do I choose a theory? Why and how should I employ a particular method for collecting the empirical data? These basic questions concern everyone involved in research. A research study can be a voyage of discovering or choice of theoretical perspective as well as gathering empirics or facts on a problem or situation. This book provides a good guideline as to why and how to choose a particular theory or method to study an organisational phenomenon such as accounting. All the chapters provide both retrospective and contemporary views by scholars in the field. Each chapter documents the latest developments and research in accounting and control systems and provides valuable insights into methodological perspectives in accounting research. This second edition has also introduced a number of new chapters covering strategy-management control as practice, grounded theory approach, institutional logic and rhetoric, social interaction theory, actor-network theory and practice theory. The book is primarily intended for research students and academic researchers. It can also be used for undergraduate Honours course as well as postgraduate accounting and business methodology courses. Research organisations and consulting firms in accounting and business fields may also find this book useful. The principal aims of this second edition are (1) to update the chapters previously published in 2006 and (2) to introduce new chapters documenting recent developments in accounting research. This title was first published in 2001: Focusing on human resource management practices in the multinational multi-service providers, this text presents some complex academic research in an accessible form. This book collates and reviews, in a manner designed to be both accessible and comprehensible to the interested reader, the extensive body of academic literature which has been developed since the 1980s. In addition, it provides a perspective on human resource management issues, practices and problems based in part on interviews with senior personnel. Most suitable for scholars and practitioners of business and management, social policy/sociology and economics. Financial accounting theory has numerous practical applications and policy implications, for instance, international accounting standard setters are increasingly relying on theoretical accounting concepts in the creation of new standards; and corporate regulators are increasingly turning to various conceptual frameworks of accounting to guide regulation and the interpretation of accounting practices. The global financial crisis has also led to a new found appreciation of the social, economic and political importance of accounting concepts generally and corporate financial reporting in particular. For instance, the fundamentals of capital market theory (i.e. market efficiency) and measurement theory (i.e. fair value) have received widespread public and regulatory attention. This comprehensive, authoritative volume provides a prestige reference work which offers students, academics, regulators and practitioners a valuable resource containing the current scholarship and practice in the established field of financial accounting theory. Behavioural research is well established in the social sciences, and has flourished in the field of accounting in recent decades. This far-reaching and reliable collection provides a definitive resource on current knowledge in this new approach, as well as providing a guide to the development and implementation of a Behavioural Accounting Research project. The Routledge Companion to Behavioural Accounting Research covers a full range of theoretical, methodological and statistical approaches relied upon by behavioural accounting researchers, giving the reader a good grounding in both theoretical perspectives and practical applications. The perspectives cover a range of countries and contexts, bringing in seminal chapters by an international selection of behavioural accounting scholars, including Robert Libby and William R. Kinney, Jr. This book is a vital introduction for Ph.D. students as well as a valuable resource for established behavioural accounting researchers. A wide-ranging examination of current research in accounting history. Grounded in financial statements, Financial Accounting allows accountants to see not only the impact of financial transactions in financial statements, but also the impact of transactions on overall business decisions. The eighth edition offers new elements designed to sharpen Pratt's economic decision-making foundation with a more timely, real-world focus. Up-to-date, expanded, and detailed IFRS coverage is now included. The SEC 2014 roadmap is explored in all chapters. Comprehensive coverage of real-world financial crisis issues is presented. Accountants will also find more discussions on the increasing role of management's assessment of internal controls over financial reporting. This is the study guide to accompany Financial Accounting in an Economic Context, 9e. By focusing on three elemental themes -- economic factors, measurement issues, and decision-making perspective -- Jamie Pratt's Financial Accounting in an Economic Context, 9th Edition provides a clear understanding of the relevance of principles applied in the real world. Virtually every concept refers to a real company, a real situation, or a real event. Pratt 9e takes an integrative look at accounting and finance by considering the impact of economics, internal controls, international standard, ethics, decision-making, and earnings management. A complete financial picture can be drawn using the tools presented in this text. This text enables MBA and undergraduate students to develop an understanding of the impact that economic events have on business. New elements in the ninth edition sharpen the text's economic decision-making foundation and is available with Quantum's intelligent adaptive learning and assessment software. Work more effectively and gauge your progress along the way! This Study Guide is designed to accompany Pratt's Financial Accounting in an Economic Context, 6th Edition. It helps students review and apply their understanding of concepts discussed in the main text. Each chapter contains a detailed review of key concepts, multiple-choice questions, practice problems, and solutions. By focusing on three elemental themes -- economic factors, measurement issues, and decision-making perspective -- Jamie Pratt's Financial Accounting in an Economic Context, 6th Edition provides an enlightening coverage of financial accounting from an economic perspective, at once tightening the conceptual framework while enriching the essential contextual relevance of principles every business manager needs to understand. Work more effectively and gauge your progress along the way! This Study Guide is designed to accompany Pratt's Financial Accounting in an Economic Context, 6th Edition. 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Each chapter contains a detailed review of key concepts, multiple-choice questions, practice problems, and solutions. By focusing on three elemental themes -- economic factors, measurement issues, and decision-making perspective -- Jamie Pratt's Financial Accounting in an Economic Context, 6th Edition provides an enlightening coverage of financial accounting from an economic perspective, at once tightening the conceptual framework while enriching the essential contextual relevance of principles every business manager needs to understand. Volume one of the Handbooks of Management Accounting Research sets the context for both Handbooks, with three chapters outlining the historical development of management accounting as a discipline and as a practice in three broad geographic settings. The bulk of the first volume then draws together a series of contributions that analyse the scholarly literature in terms of distinct intellectual and theoretical social science perspectives. The volume includes a chapter which looks at work informed by psychology as a base discipline. The volume also includes a set of chapters that seek to evaluate and explain issues of research method for the different approaches to research found within management accounting. Special pricing available if purchased as a set with Volume 2. Documents the scholarly management accounting literature Publishing both in print, and online through Science Direct International in scope Many enquiries into the state of accounting education/training, undertaken in several countries over the past 40 years, have warned that it must change if it is to be made more relevant to students, to the accounting profession, and to stakeholders in the wider community. This book's over-riding aim is to provide a comprehensive and authoritative source of reference which defines the domain of accounting education/training, and which provides a critical overview of the state of this domain (including emerging and cutting edge issues) as a foundation for facilitating improved accounting education/training scholarship and research in order to enhance the educational base of accounting practice. The Routledge Companion to Accounting Education highlights the key drivers of change - whether in the field of practice on the one hand (e.g. increased regulation, globalisation, risk, and complexity), or from developments in the academy on the other (e.g. pressures to embed technology within the classroom, or to meet accreditation criteria) on the other. Thirty chapters, written by leading scholars from around the world, are grouped into seven themed sections which focus on different facets of their respective themes - including student, curriculum, pedagogic, and assessment considerations. An annual prize is awarded for the best paper appearing in Accounting Education: an international journal, and this book contains the prize-winning papers for every year from 1992 to 2012. The journal's primary mission since the first issue was published in March 1992 has been to enhance the educational base of accounting practice, and all the papers in this book relate to that mission. These papers, reporting on research studies undertaken by accounting education scholars from around the world, build on research findings from the broader domain of education scholarship and embrace a wide array of topics - including: curriculum development, pedagogic innovation, improving the quality of learning, and assessing learning outcomes. Of particular interest are three themes, each of which runs through several of the papers: students' approaches to learning and learning style preferences; ethics and moral intensity; and innovation within the accounting curriculum. Accounting educators will find many ideas in the book to help them in enriching their work, and accounting education researchers will be able to identify many points of departure for extending the studies on which the papers report - whether comparatively or longitudinally. This book is a compilation of papers originally published in Accounting Education: an international journal. Accounting is an Evolved Economic Institution summarizes accounting history over the past ten thousand years and can be used as a primer of accounting history. By focusing on three elemental themes--economic factors, measurement issues, and decision-making perspective--Jamie Pratt's book provides an enlightening coverage of financial accounting from an economic perspective, at once tightening the conceptual framework while enriching the essential contextual relevance of principles every business manager needs to understand. Winner of the Management Accounting section of the American Accounting Association notable contribution to Management Accounting Literature Award Volume One of the Handbook of Management Accounting Research series sets the context for the Handbooks, with three chapters outlining the historical development of management accounting as a discipline and as a practice in three broad geographic settings. Volume Two provides insights into research on different management accounting practices. Volume Three features contributions from some of the most influential researchers in various areas of management accounting research, consolidates the content of volumes one and two, and concludes with examples of management accounting research from around the world. Volumes 1, 2 and 3 are also available as individual product. * ISBN Volume 1: 978-0-08-044564-9 * ISBN Volume 2: 978-0-08-044754-4 * ISBN Volume 3: 978-0-08-055450-1 * Three volumes of the popular Handbooks of Management Accounting Research series now available in one complete set * Examines particular management accounting practices and specific organizational contexts * Adopts a global perspective of management accounting practices Award: "Winner of the Management Accounting section of the American Accounting Association notable contribution to Management Accounting Literature Award." Discover the study tools and resources to master business tax concepts and succeed in class. This edition's Study Guide provides chapter reviews, study exercises, true-false and multiple-choice questions. Important Notice: Media content referenced within the product description or the product text may not be available in the ebook version. Provides an empirical examination of cultural influences on judgments of professional accountants from Australia, India and Malaysia in relation to a number of ethical issues in accounting including auditor-client conflict resolution, whistle blowing as an internal control mechanism and social desirability response bias. A valuable resource for any business professional, this book shows how performance metrics available from the financial statements, shareholder value creation, and the firm's market value are all tied together. It also explores earnings management, including the use of discretion by management in the preparation of the financial statements to cast a favorable picture of the financial performance and condition of the firm. Readers will then delve more deeply into the methods used to account for operating, investing, and financing transactions. A timely and comprehensive study on behavioural decision-making within the field of accounting. This is a refereed, academic research annual that is devoted to publishing articles about advancements of accounting and its related disciplines from an international perspective. This serial examines how these developments affect the financial reporting and disclosure practices, taxation, management accounting practices, and auditing of multinational corporations as well as their effect on the education of professional accountants worldwide. The formula for successful management is simple: attract capital at the lowest possible cost, and invest it in projects where the return exceeds the cost. But making the right decisions isn't easy. When students enter the workforce, they will need to understand economic factors, measurement issues, and the mechanics of financial accounting. This volume of Advances in Accounting Behavioral Research explores the most cutting-edge research in behavioral accounting, including chapters on recruitment, organizational culture and fraud, and angel investments, among many more. By focusing on three elemental themes--economic factors, measurement issues, and decision-making perspective--Jamie Pratt's book provides an enlightening coverage of financial accounting from an economic perspective, at once tightening the conceptual framework while enriching the essential contextual relevance of principles every business manager needs to understand. This text provides an in-depth review of recent historical research on the emergence and maturation of institutionalized public accountability in Scotland. This research is important for understanding the profession, and also provides a template for further studies of public accountability's origins in other countries. The Intersection of Adult Development and Learning is the first handbook to explore the ways in which adult roles, functions, interests, motivations, and contexts lead to synchronous development and learning. The chapters in this volume, written by leaders in their respective areas, elaborate on topics that show the interplay between adult development and learning. As the chapter contributors ably demonstrate, it is now abundantly clear that adult learning and development reinforce each other. Financial Accounting, 11th Edition, provides students with a clear understanding of financial accounting by framing accounting processes in the context of real-world business practices. Concepts are presented in an engaging story-telling approach and help answer key questions such as "why, what, and how" financial accounting connects to business success. By building a solid foundation in the mechanics of preparing and analyzing financial statements, performance measurement (Return on Equity), and decision-making with the help of data analytics, Financial Accounting, 11th Edition helps students better prepare to be effective and successful business professionals. A study guide to accompany Jaime Pratt's book which explores important concepts of financial accounting from an economic perspective. The complexity of human behavior challenges our explanatory powers. Yet, in this day and age we desperately try to manage and control the behavior of our corporate citizens through rules, codes, systems and procedures alike. This study is an illustration that true human behavior cannot simply be controlled by (more of) such rules. Instead, it is driven by many psychological, cultural, contextual, and environmental factors. The focus of this study is the influence of cross-national cultural differences in the context of the professional behavior of auditors, based on the central question: Is auditors' professional behavior affected by crossnational cultural differences, and, if so, how? Being based on grounded theory, in part validated within an international accounting organization, this study is the first to provide a more profound, in-depth, and contextualized analysis and understanding of the effect of cross-national cultural differences on the behavior of professionals in general, and that of auditors in particular.

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