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Economics and Political Implications of International Financial Reporting Standards Uchenna, Efobi, Nnadi, Matthias, Tanna, Sailesh, Iyoha, Francis, 2016-03-08 International Financial Reporting Standards IFRS are internationally recognized financial reporting guidelines regulated by the International Accounting Standards Board IASB to ensure that uniformity exists in the global financial system. In addition to regulating financial reporting, the adoption of IFRS has been shown to impact the flow of foreign capital and trade. Economics and Political Implications of International Financial Reporting Standards focuses on the consequences and determinants of the adoption of the International Financial Reporting Standard IFRS, which has remained a top issue in International Accounting. This timely publication brings to the forefront issues related to the political and economic influences and impacts of IFRS, in addition to providing a platform for further research in this area. Policy makers, academics, researchers, graduate level students, and professionals across the fields of management, economics, finance, international relations, and political science will find this publication pertinent to furthering their understanding of financial reporting at the global level.

Sustainable Finance and Business in Sub-Saharan Africa David Mhlanga, Mufaro Dzingirai, 2024-12-13 In the 21st century, the imperative for sustainable development has assumed a paramount role, echoing the pressing global concerns surrounding environmental degradation, social inequalities, and economic challenges. Within this context, Sub-Saharan Africa emerges as a region of particular significance where the pursuit of sustainability holds immense promise and relevance. Despite being endowed with abundant natural resources and a vibrant entrepreneurial spirit, Sub-Saharan Africa grapples with enduring issues of poverty, inequality, and environmental harm. This book explores the innovative paradigms of sustainable finance and business within Sub-Saharan Africa, exploring how novel approaches can effectively tackle the region's most pressing challenges while simultaneously catalyzing economic growth and societal progress. The chapters presented here comprise a diverse array of cutting-edge financial strategies, circular economy initiatives, technological advancements, and business models that are revolutionizing sustainable development across the continent. Sub-Saharan Africa, characterized by its youthful demographic and rapidly expanding economies, is poised for transformation. Yet it confronts formidable obstacles in the form of poverty, inequality, and environmental degradation. The United Nations Sustainable Development Goals (SDGs) offer a comprehensive framework to address these issues. However, realizing these objectives requires innovative solutions that can surmount the unique constraints of the region. Fortunately, Sub-Saharan Africa is a crucible of innovation with a growing community of entrepreneurs, financiers, and decision makers committed to sustainable development. Initiatives promoting circular economies are reducing waste and enhancing resource efficiency, while financial instruments like impact investing and green bonds are attracting new streams of funding. Simultaneously, technological breakthroughs such as mobile payment systems and renewable energy solutions are expanding access to essential services and driving economic expansion. Despite these encouraging advancements, Sub-

Saharan Africa stands at a pivotal juncture in its journey towards sustainability This book with a focus on practical and scalable solutions endeavors to showcase the most promising and successful models that can propel sustainable development across the region

Climate Change 2014 - Impacts, Adaptation and Vulnerability: Part B: Regional Aspects: Volume 2, Regional Aspects Intergovernmental Panel on Climate Change (IPCC),2014-12-29 This latest Fifth Assessment Report of the Intergovernmental Panel on Climate Change IPCC will again form the standard reference for all those concerned with climate change and its consequences including students researchers and policy makers in environmental science meteorology climatology biology ecology atmospheric chemistry and environmental policy

Climate Change 2014 - Impacts, Adaptation and Vulnerability: Regional Aspects Christopher B. Field,Vicente R. Barros,2014-12-29 This latest Fifth Assessment Report of the Intergovernmental Panel on Climate Change IPCC will again form the standard reference for all those concerned with climate change and its consequences including students researchers and policy makers in environmental science meteorology climatology biology ecology atmospheric chemistry and environmental policy

Politics at a Distance from the State Lucien van der Walt,Kirk Helliker,2022-08-23 For decades most anti capitalist and anti imperialist movements identified radical transformation with capturing state power The collapse of these statist projects from the 1970s led to a global crisis of left and working class politics But crisis has also opened space for rediscovering alternative society centered anti capitalist modes of bottom up change operating at a distance from the state These have registered important successes in practice such as the Zapatistas in Mexico and Rojava in Syria They have been a key influence on movements from Occupy in United States to the landless in Latin America to anti austerity struggles in Europe and Asia to urban movements in Africa Their lineages include anarchism syndicalism autonomist Marxism philosophers like Alain Badiou and radical popular praxis This path breaking volume recovers this understanding of social transformation long side lined but now resurgent like a seed in the soil that keeps breaking through and growing It provides case studies with reference to South Africa and Zimbabwe and includes a dossier of key texts from a century of anarchists syndicalists insurgent unionists and anti apartheid activists in South Africa Originating in an African summit of radical academics struggle veterans and social movements the book includes a preface from John Holloway

Higher Education, Community Engagement and Entrepreneurship in Southern Africa I. G. Govender,2021-02-24 This volume explores the pressing issues of entrepreneurship education and development in Southern Africa It discusses the various roles of higher education institutions in enhancing entrepreneurship in localised communities and provides a systematic solution for improving the Southern African economy by realising the importance of empowering the youth with entrepreneurial skills In addition successful development requires effective policies and contemporary approaches to both community engagement and entrepreneurship management The book uses different Southern African case studies to discuss the various issues and innovations in entrepreneurship in the country

Still Counting Marilyn Waring,2018-12-06 Underneath the numbers a

philosophical judgement is always being made based on values not facts Thirty years ago Marilyn Waring's groundbreaking book *Counting for Nothing* was released Waring explained through meticulous economic analysis how the success of the global economy rests on women's unpaid work *Counting for Nothing* became a phenomenon it was read and discussed around the world and even made into a film Today many people hope that the shift to a wellbeing approach moving beyond narrow economic indicators when assessing New Zealand's progress will mean women's work is finally valued fairly But what does Marilyn Waring make of it This short book provides an essential assessment of wellbeing economics from a leading feminist scholar

The Politics of the Dead in Zimbabwe, 2000-2020 Joost Fontein, 2022 Innovative and challenging study that provides fresh insights on the anthropology of death and postcolonial politics In 1898 just before she was hanged for rebelling against colonial rule Charwe Nyakasikana spirit medium of the legendary ancestor Ambuya Nehanda famously prophesised that my bones will rise again A century later bones bodies and human remains have come to occupy an increasingly complex place in Zimbabwe's postcolonial milieu From ancestral bones rising again in the struggle for independence and later land to resurfacing bones of unsettled war dead and from the troubling decaying remains of post independence Gukurahundi massacres to the leaky tortured bodies of recent election violence human materials are intertwined in postcolonial politics in ways that go far beyond yet necessarily implicate contests over memory commemoration and the representation of the past In this book Joost Fontein examines the complexities of human remains in Zimbabwe's politics of the dead Challenging and innovative he takes us beyond current scholarship on memory commemoration and the changing significance of traditional death practices to examine the political implications of human remains as material substances as duplicitous rumours and as returning spirits Linking the indeterminacy of human substances to the productive but precarious uncertainties of rumours and spirits the book points to how the incompleteness of death is politically productive and ultimately derives from the problematic entangled excessivities of human material and immaterial existence and is deeply intertwined with the stylistics of postcolonial power and politics Joost Fontein is Professor of Anthropology University of Johannesburg He was previously Director of the British Institute in Eastern Africa and Lecturer in Social Anthropology at the University of Edinburgh His books include *Remaking Mutirikwi Landscape Water and Belonging* James Currey 2015 shortlisted for the African Studies Association 2016 Herskovits Prize Southern Africa South Africa Namibia Lesotho Swaziland and Botswana University of Johannesburg Press

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

A Non-Technical Guide to International Accounting Roger Hussey, Audra Ong, 2019-11-08 Business has become more international and more complex Whether you are a manager a student or someone generally interested in corporate financial information you want information and you want to understand that information Companies in all countries are required to generate financial information if for no other reason than to settle their tax obligations If you are interested in the larger companies such as those listed on a stock exchange they must make financial information public and the nature and type of that information is strictly regulated Companies must comply with accounting standards Many countries use the International Accounting Standards issued by the IFRS Foundation This is a not for profit international organization that has developed a single set of high quality global accounting standards These standards can be complex but this book explains clearly the main requirements

Handbook of Missing Persons Stephen J. Morewitz, Caroline Sturdy Colls, 2016-12-19 This ambitious multidisciplinary volume surveys the science forensics politics and ethics involved in responding to missing persons cases International experts across the physical and social sciences offer data case examples and insights on best practices new methods and emerging specialties that may be employed in investigations Topics such as secondary victimization privacy issues DNA identification and the challenges of finding victims of war and genocide highlight the uncertainties and complexities surrounding these cases as well as possibilities for location and recovery This diverse presentation will assist professionals in accessing new ideas collaborating with colleagues and handling missing persons cases with greater efficiency and potentially greater certainty Among the Handbook's topics A profile of missing persons some key findings for police officers Missing persons investigations and identification issues of scale infrastructure and political will Pregnancy and parenting among runaway and homeless young women Estimating the appearance of the missing forensic age progression in the search for missing persons The use of trace evidence in missing persons investigations The Investigation of historic missing persons cases genocide and conflict time human rights abuses

The depth and scope of its expertise make the Handbook of Missing Persons useful for criminal justice and forensic professionals health care and mental health professionals social scientists legal professionals policy leaders community leaders and military personnel as well as for the general public

Waste Problems and Management in Developing Countries Umair Riaz, Shazia Iqbal, Moazzam Jamil, 2023-06-23 This new volume offers effective solutions to the mismanagement of waste particularly in developing countries by providing an understanding of different types of wastes their generation and use of advanced technologies for waste management and by focusing on integrating the technical and regulatory complexities of waste management It provides a comprehensive overview of the characterization issues and regulatory development of waste management for sustainable solutions and prevention techniques Covering the various types of pollution including pollution from plastics industrial activities metals livestock healthcare food loss and waste etc the book explores new techniques for thermal and radioactive waste management and includes such methods as vermicomposting and composting for organic waste management and profitable use The volume also looks at the role of modern technologies and legislation measures to manage biosolid waste Numerous data sets obtained from various surveys are included and special categories of waste that may not fit precisely into either RCRA Subtitle D solid wastes or Subtitle C hazardous wastes are discussed as well

Financial Inclusion Regulatory Practices in SADC Howard Chitimira, Tapiwa Warikandwa, 2023-05-25 Against a background of calls to prioritise the improvement of financial inclusion in Africa this book provides an analysis of current financial inclusion measures in Southern Africa Evaluating the existing strengths and weaknesses of financial inclusion in Africa it identifies opportunities to improve inclusive financial services and aid poverty reduction in the region With a focus on South Africa Namibia Botswana and Zimbabwe as case studies for assessing current financial inclusion in the context of particular challenges faced by unbanked and underbanked customers who are easy targets for cybercriminals due to low levels of digital literacy it looks into the regulation and promotion of financial inclusion in Southern Africa The book explores financial inclusion in the context of digital transformation in the 21st century examining the regulation and promotion of financial inclusion in the context of digital transformation as well as the challenges related to financial inclusion Suggesting improvements to aspects of company law securities and financial markets in the Southern African Development Community region the book offers a comprehensive study on the regulation and promotion of financial inclusion in the Southern African Development Community region It will be essential reading for students and academics researching financial inclusion international economic law and development

Re-thinking Postcolonial Education in Sub-Saharan Africa in the 21st Century Edward Shizha, Ngoni Makuvaza, 2017-04-17 What have postcolonial Sub Saharan African countries achieved in their education policies and programmes How far have they contributed to successful attainment of the targeted 2015 Millennium Development Goals MDGs on education What were the constraints and barriers for developing an education system that appeals to the needs of the sub region Re thinking Postcolonial Education in Sub

Saharan Africa in the 21st Century Post Millennium Development Goals is an attempt to demonstrate that Sub Saharan Africa has the potential and capability to provide solutions to challenges facing its desire and ability to provide sustainable education to its people To that end the contributors are academics with an African vision attempting to come up with African home grown perspectives to fill the gap created by the lapse of the MDGs as the guiding vision and framework for educational provision in Africa and beyond The book seeks to articulate and address African issues from an informed as well as objective African perspective The book is also intended to provide insights to scholars who are interested in studying and understanding the nature of postcolonial education in the Sub Saharan African region Given the objectives and themes of this book it is intended for academic scholars undergraduate and graduate students human rights scholars curriculum developers college and university academics teachers education policy makers international organisations and local and international non governmental organisations that are interested in African education policies and programmes Rethinking Postcolonial Education in Sub Saharan Africa in the 21st Century provides contemporary reflections from multiple perspectives and re positions the issue of education at the forefront of the debates on African development Lamine Diallo Associate Professor Wilfrid Laurier University Canada The book is a welcome addition to discourses and analyses on education in sub Saharan Africa with reference to a postcolonial critique and the Millennium Development Goals framework on education in Africa Michael Tonderai Kariwo PhD Instructor and Research Fellow University of Alberta Canada

Environmental Impacts of Transnational Corporations in the Global South Paul Cooney, William Sacher, 2018-11-30 This volume explores the impact of Transnational Corporations TNCs on the environment of the Global South during this period of neoliberal globalization It develops themes around transnational extractive activity the impact of transnational capital on indigenous populations and the role played by international institutions

Financial Inclusion and Digital Transformation Regulatory Practices in Selected SADC Countries Howard Chitimira, Tapiwa Victor Warikandwa, 2023-03-28 This book investigates the regulation and promotion of financial inclusion and provides a comparative analysis of the regulation promotion and enforcement of the relevant laws in the SADC in particular South Africa Namibia Botswana and Zimbabwe as well as the challenges of financial inclusion In turn it evaluates financial inclusion in the context of specific challenges faced by unbanked and underbanked customers who are easy targets for cyber criminals because they tend to have lower levels of digital literacy The book presents novel discussions that identify the challenges and flaws associated with the enforcement of financial inclusion laws and related measures intended to promote financial inclusion in the SADC region This is primarily done in order to reveal the current strengths and weaknesses of financial inclusion laws in relation to certain aspects of the companies securities and financial markets in the region For example there is no common financial inclusion instrument law that is effectively and uniformly applied throughout the SADC This has impeded the enforcement authorities efforts to effectively combat financial exclusion across the region The book is likely the most comprehensive study to date on the

regulation and promotion of financial inclusion in the SADC region and fills a major gap in SADC and African legal jurisprudence As such it offers a valuable asset for policymakers attorneys bankers securities share holders and other market participants who deal with financial inclusion as well as undergraduate and graduate students interested in the topic

Supermarket Retailing in Africa Felix Adamu Nandonde, John L. Stanton, 2022-03-24 This book surveys the landscape of supermarket retailing in Africa showing how this expanding part of the retail sector is changing consumerism on the continent Drawing on research covering retail formats consumer behaviour strategies operation research ICT relationship marketing and market linkage the book investigates the many factors impacting the growth of supermarkets in Africa The contributors employ theories concepts and methods in order to help us to understand changing consumer behaviour the strategies used by suppliers to access supermarkets the role of service suppliers in the growth of the sector and ultimately how supermarkets can assist in making the market linkage between producers and consumers in Africa The chapters provide a comprehensive exploration of modern retail discussing its growth and future identifying consumer preferences as well as suggesting solutions to the challenges that retailers and suppliers on the continent face in developing the sector This book will be of interest to scholars and students of the retail sector and retail management in Africa

The African Journal of Finance and Management, 2016 **Metrics** Vincanne Adams, 2016-03-05 This volume s contributors evaluate the

accomplishments limits and consequences of using quantitative metrics in global health Whether analyzing maternal mortality rates the relationships between political goals and metrics data or the links between health outcomes and a program s fiscal support the contributors question the ability of metrics to solve global health problems They capture a moment when global health scholars and practitioners must evaluate the potential effectiveness and pitfalls of different metrics even as they remain elusive and problematic Contributors Vincanne Adams Susan Erikson Molly Hales Pierre Minn Adeola Oni Orisan Carolyn Smith Morris Marlee Tichenor Lily Walkover Claire L Wendland

The Routledge Handbook of Critical Resource Geography Matthew Himley, Elizabeth Havice, Gabriela Valdivia, 2021-07-12 This Handbook provides an essential guide to the study of resources and their role in socio environmental change With original contributions from more than 60 authors with expertise in a wide range of resource types and world regions it offers a toolkit of conceptual and methodological approaches for documenting analyzing and reimagining resources and the worlds with which they are entangled The volume has an introduction and four thematic sections The introductory chapter outlines key trajectories for thinking critically with and about resources Chapters in Section I Un knowing resources offer distinct epistemological entry points and approaches for studying resources Chapters in Section II Un knowing resource systems examine the components and logics of the capitalist systems through which resources are made circulated consumed and disposed of while chapters in Section III Doing critical resource geography Methods advocacy and teaching focus on the practices of critical resource scholarship exploring the opportunities and challenges of carrying out engaged forms of research and pedagogy Chapters in

Section IV Resource making world making use case studies to illustrate how things are made into resources and how these processes of resource making transform socio environmental life This vibrant and diverse critical resource scholarship provides an indispensable reference point for researchers students and practitioners interested in understanding how resources matter to the world and to the systems conflicts and debates that make and remake it

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