



Accounting and Finance Books

Spring/Summer

2012

Advances in Accounting Behavioral Research

Advances in Accounting Behavioral Research Volume 15

Editor

Donna Bobek Schmitt, University of Central Florida, FL, USA

Synopsis

Advances in Accounting Behavioral Research publishes quality articles encompassing all areas of accounting that incorporate theory from and contribute knowledge and understanding to the fields of applied psychology, sociology, management science, and economics. The series promotes research that investigates behavioral accounting issues.

Previous volumes

Volume 14 ISBN: 9781780520865

Advances in Accounting Behavioral Research

Volume 13 ISBN: 9780857241375

Advances in Accounting Behavioral Research

 Emerald Books

Advances in Accounting
Behavioural Research



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HG1706-1708

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SRS

Advances in Accounting Education

Advances in Accounting Education: Teaching and Curriculum Innovations Volume 13

Editors

Dorothy Feldmann, Bentley College, MA, USA

Timothy J. Rupert, Northeastern University, Boston, MA, USA

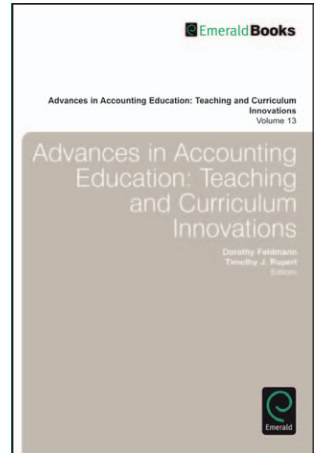
Synopsis

Advances in Accounting Education: Teaching and Curriculum Innovations publishes a wide variety of articles dealing with accounting education at the college and university level. Papers often include thought pieces that share anecdotal experiences with various pedagogical tools. Position papers on particular issues; comprehensive literature reviews grounded in theory; conceptual models; historical discussions with implications for current and future pedagogical efforts; methodology discussions and Research studies with implications for improving accounting education.

Previous volumes

Volume 12 ISBN: 9781780522227
Advances in Accounting Education

Volume 11 ISBN: 9780857242914
Advances in Accounting Education: Teaching and Curriculum Innovations



ISSN

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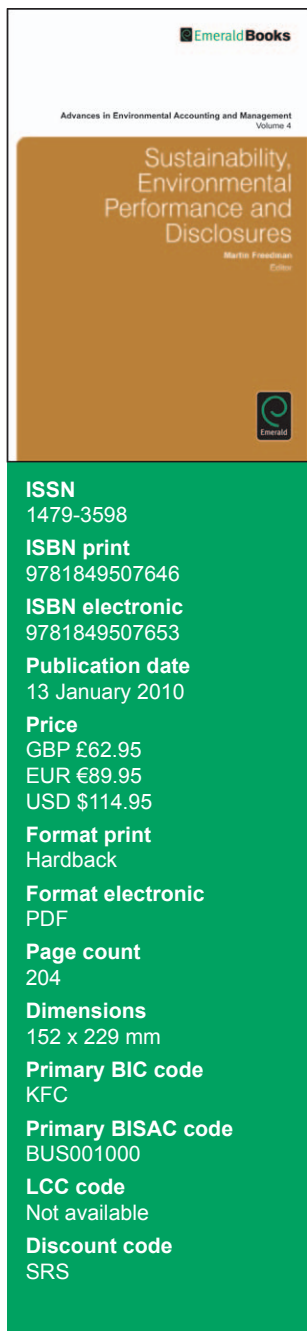
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LCC code

HF5601-5689

Discount code

SRS



Sustainability, Environmental Performance and Disclosures

Advances in Environmental Accounting and Management Volume 4

Editor

Martin Freedman, Towson University, Towson, MD, USA

Synopsis

Accounting as an academic discipline has not made any real strides in addressing social and environmental concerns facing this planet. Since the first volume of the series was published in 2000, there have been no changes in the focus of accounting and it is still taught and practiced in the same way. Social/environmental/sustainability accounting is still a fringe subject despite the fact that ignoring environmental issues has serious consequences for the survival of this planet. Unless social and environmental accounting is formally recognized, firms will continue to view it as a means to convey information that enables them to manage their reputation without actually making any real efforts to improve the environment. The papers included in this volume discuss different aspects of sustainability, environmental performance, and environmental disclosures. Overall, it is fairly obvious from these papers that firms are aware of the impact of their activities on the environment. Some of the papers analyze what firms do about environmental issues and how these activities and their impact on the environment are disclosed in the financial statements. Though the papers come to different conclusions, it becomes clear from these studies that firms have problems in managing the impact of their environmental activities, as well as in disclosing full and realistic information on these activities. Thus, it appears from these papers that firms manage their message to look good to outsiders.

Previous Volumes

Volume 3 ISBN: 9780762313662

Environmental Accounting: Commitment or Propaganda

Volume 2 ISBN: 9780762310708

Advances in Environmental Accounting and Management

Advances in Management Accounting

Advances in Management Accounting Volume 20

Editor

John Y. Lee, Pace University, USA

Mark Epstein, Rice University, USA

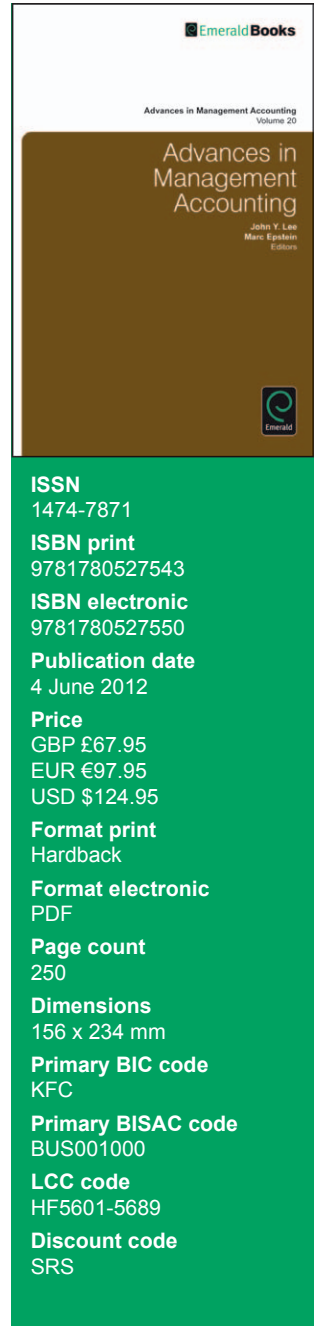
Synopsis

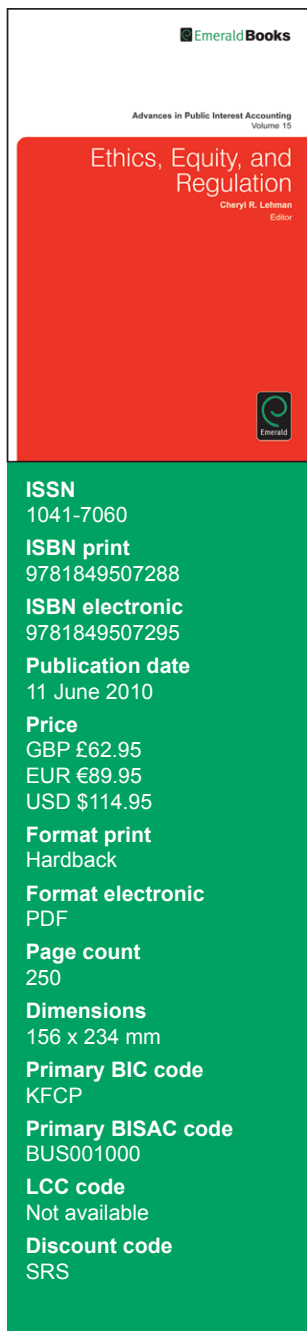
Featured in Volume 20 are articles on: information overload and multiple constituency values related to environmental and social disclosures; the extent to which product life cycle cost analysis, customer involvement and cost management contribute to the competitive advantage of firms; the development of sustainable practices in complex organizations; how the cost performance of defence contracts varies among the US Air Force, Army, Navy, and the Department of Defense (DoD) and among five major defence contractors; whether the use of both financial and non-financial measures by top managers in their evaluations influences middle-level managers' evaluations of their subordinates when the balanced scorecards are used; an analytical and structural insight into the implementation and application of PMMS; the process by which a reliance on budget to evaluate employee performance affects the job satisfaction and performance; the issue of the difficulty in the operationalization of value-based management and the Balanced Scorecard in actual practice; the effect of incentivizing both outcome and driver measures of strategic performance measurement systems (SPMS) on middle managers' proactivity in influencing the strategy formulation process; and the factors that influence the design of the control arrangements involving non-strategic IT support services.

Previous volumes

Volume 19 ISBN: 9780857248176
Advances in Management Accounting

Volume 18 ISBN: 9781849507547
Advances in Management Accounting





Ethics, Equity, and Regulation

Advances in Public Interest Accounting Volume 15

Editors

Cheryl R. Lehman, Hofstra University, NY, USA

Synopsis

No greater issue than the relationship between ethics, equity, and regulation can be said to have emerged in these “troubled times”. How can we account for continuing inequalities in an era promoting enlightened social and economic connections? What mechanisms of perceptions and politics will enable policy makers and scholars to advance significant progressive change? This volume offers diverse research examining accounting’s contribution to these challenges given the profession’s multifaceted roles. Authors scrutinize executive compensation packages to evaluate whether ideals of managerial power are consistent with the betterment of stakeholders. Others confront issues of gender stereotyping and describe attitudes fostering greater equality. How can US regulations improve auditor independence, enhance reporting quality, and augment responsibility are the aims of some authors, while accountability and public policy in a non-US setting is researched in another. Together, these articles work toward illuminating the role of the accounting profession as a potential change agent fostering public interest issues.

Previous Volumes

Volume 14 ISBN: 9781848553002

Extending Schumacher’s Concept of Total Accounting and Accountability into the 21st Century

Volume 12 ISBN: 9780762313822

Independent Accounts

Advances in Taxation

Advances in Taxation Volume 20

Editor

Toby Stock, Ohio University, USA

Synopsis

Advances in Taxation publishes articles dealing with all aspects of taxation. Articles can address tax policy issues at the federal, state, local, or international level. The series primarily publishes empirical studies that address compliance, computer usage, education, legal, planning, or policy issues. These studies generally involve interdisciplinary research that incorporates theories from accounting, economics, finance, psychology, and sociology.

Previous volumes

Volume 19 ISBN: 9780857241399
Advances in Taxation

Volume 18 ISBN: 9781846639128
Advances in Taxation



Advances in Taxation



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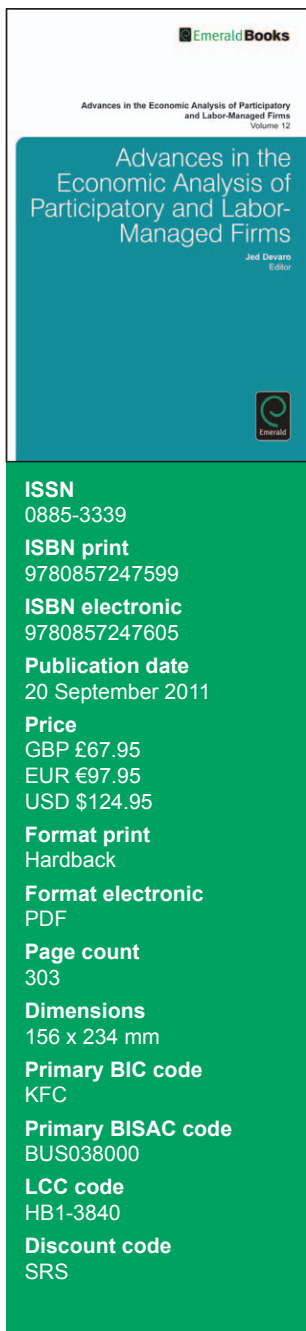
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Advances in the Economic Analysis of Participatory and Labor-Managed Firms

Advances in the Economic Analysis of Participatory and Labor-Managed Firms Volume 12

Editor

Jed Devaro, California State University, East Bay, CA, USA

Synopsis

This 12th edition of *Advances in the Economic Analysis of Participatory and Labor-Managed Firms* contains a stimulating collection of original papers spanning a wide variety of topics. Part 1 of the volume contains three papers on the subject of job design and organizational performance, covering the determinants of multiskilling from a theoretical perspective and also the empirical effect of multiskilling and teams on financial performance. Part 2 of the volume concerns compensation, worker attitudes, and productivity. Papers in this section cover the effect of rules and costs on employer-provided health insurance, majority ownership and executive compensation, worker attitudes towards different forms of employee ownership and variable pay, and an analysis of performance-related pay, unions, and productivity in Italy. Part 3 contains three studies of worker cooperatives and non-profit organizations in Italy, Spain, and Uruguay. The volume concludes with a debate on free trade and the ecological effects of alternative socio-economic systems.

Previous volumes

Volume 11 ISBN: 9780857244536

Advances in the Economic Analysis of Participatory and Labor-managed Firms

Volume 10 ISBN: 9780762313891

Cooperative Firms in Global Markets: Incidence, Viability and Economic Performance

Contemporary Issues in Sustainability Accounting, Assurance and Reporting

Editor

Stewart Jones, University of Sydney, Australia

Synopsis

Given the strong international interest in CSR/Sustainability reporting generally, this book addresses a broad range of innovative and contemporary topics which will have interest and appeal to a diverse readership, including government and private sector regulators, special interest groups, lenders, investors, analysts, auditors, financial commentators, academics and postgraduate students.

**ISBN print**

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8 May 2012

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Discount code

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Derivatives in Pricing and Modelling

Contemporary Studies in Economics and Financial Analysis Volume 94

Editors

Jonathan Batten, Hong Kong University, HK, PR China

Niklas Wagner, Passau University, Germany

Synopsis

This edited volume will highlight recent research in derivatives modelling and markets in a post-crisis world across a number of dimensions or themes. The book addresses the following main areas: derivatives models & pricing, model application & performance backtesting, new products & market features. Particular themes encompass: – continuous and discrete time modeling, – statistical arbitrage models, – arbitrage-free pricing, risk-neutral implied densities, – equilibrium pricing approaches (including e.g. co-integration), – applications of methods in computational statistics including simulation, – computationally intense techniques for pricing, estimation and backtesting, – complex derivative products, – credit and counterparty risk, – innovative market and product structures.

Previous volumes

Volume 93 ISBN: 9780857247537

The Impact of the Global Financial Crisis on Emerging Financial Markets

Volume 92 ISBN: 9781849506816

Moving Beyond Storytelling: Emerging Research in Microfinance

Institutional Investors in Global Capital Markets

International Finance Review Volume 12

Editors

Narjess Boubakri, HEC Montreal, Canada

Jean-Claude Cosset, HEC Montreal, Canada

Synopsis

The edited volume on *Institutional Investors in Global Capital Markets* will publish original papers that examine various issues concerning the strategies of institutional investors, the role of institutional investors in corporate governance, their impact on local and international capital markets, as well as the emergence of sovereign and other asset management funds and their interactions with micro and macro economic and market environments, including the impacts on international economic and market stability.

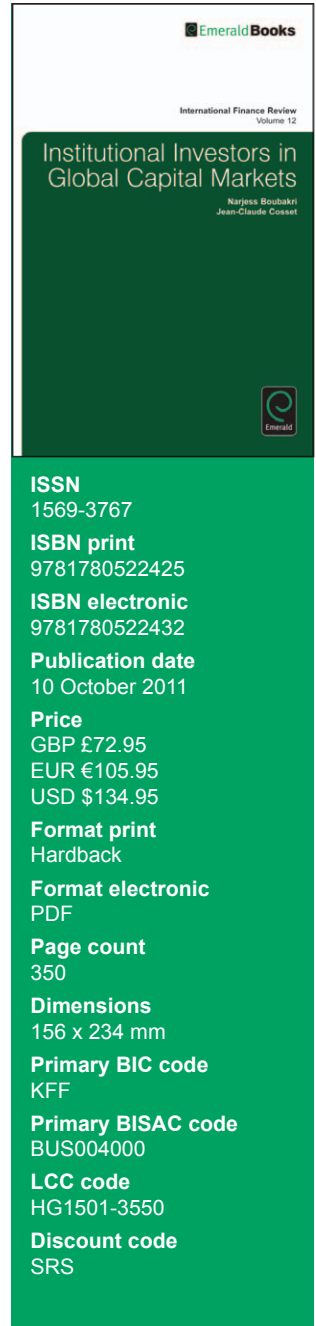
Previous volumes

Volume 11 ISBN: 9781849509121

International Banking in the New Era: Post-crisis Challenges

Volume 10 ISBN: 9781849506014

Credit, Currency or Derivatives: Instruments of Global Financial Stability or Crisis?



Accounting in Asia

Research in Accounting in Emerging Economies Volume 11

Editors

S. Susela Devi, University of Malaysia, Malaysia

Keith Hooper, Auckland University of Technology, New Zealand

Synopsis

In the aftermath of the Asian financial crisis of 1997 and the subsequent major corporate scandals since 2000, research on accounting in Asia has focused primarily on issues of corporate governance. As Asian economies contemplate the convergence of reporting standards by 2011/12, corporate governance reforms are also under way. However, debate is growing as to whether true convergence can be achieved. The papers in this timely volume are interlinked by the central concern of corporate governance and financial reporting quality. The volume advances the debate on implementation issues and theoretical considerations, with studies focusing on a variety of Asian countries, including Bangladesh, China, Jordan, Malaysia and Taiwan. Articles include such topics as: fraudulent financial reporting; emerging market economies; audit report timeliness; the association between corporate governance and audit quality; fair value accounting usefulness and implementation obstacles; and the newly-revised code of ethics for professional accountants in China. Mirroring these concerns, readers will find the papers insightful in terms of theoretical development, practices and policy implications.

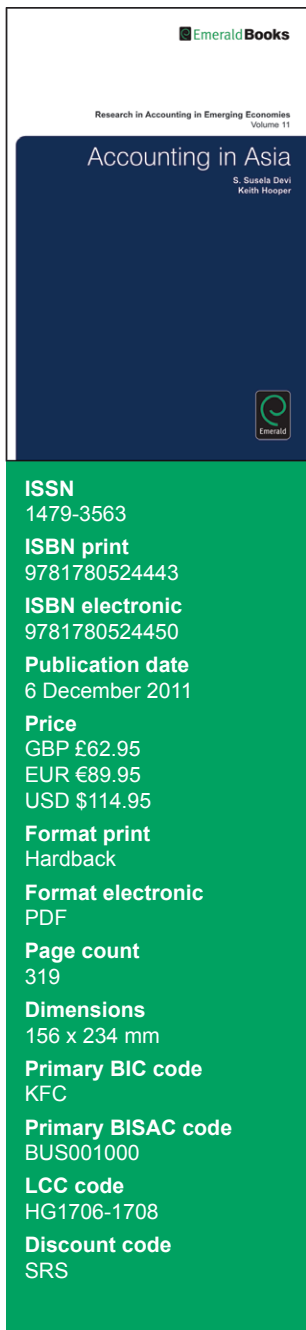
Previous volumes

Volume 10 ISBN: 9780857244512

Research in Accounting in Emerging Economies

Volume 9 ISBN: 9781849506250

Accounting in Emerging Economies



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Discount code

SRS

Research in Finance

Research in Finance Volume 28

Editor

John Kensinger, North Texas University, USA

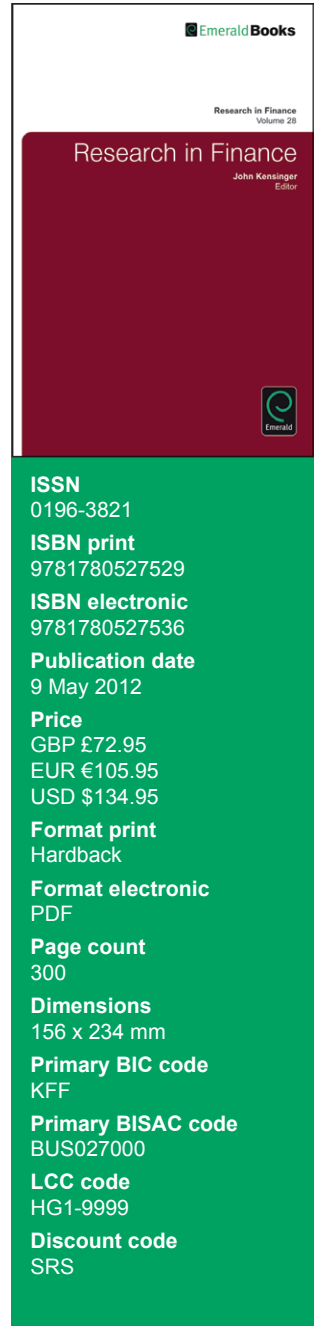
Synopsis

The theme of this volume is “Dealing with Volatility and Enhancing Performance.” The lead chapter sets the theme by giving insight into using the Chicago Board Option Exchange Volatility Index (CBOE VIX) futures in hedging strategies for equity market investors (and hedge funds). During a time when there is much concern about the perceived volatility of global equity markets, the insights offered here could be reassuring as well as useful. The second chapter offers insights into the efficiency (or lack thereof) of attempts to forecast global earnings. Then, the third chapter offers new insights into an issue that has been important for many decades, but which promises to become more topical in the years to come. That is the question of when and why the people who make the business work should also be the owners. Remaining chapters offer further insights into recent trends in “in-house” mergers/acquisitions activity, purchases and sales of real options, project risk, electricity derivatives, corporate governance in Europe, and emerging markets.

Previous volumes

Volume 27 ISBN: 9780857245410
Research in Finance

Volume 26 ISBN: 9781849507264
Research in Finance



Research on Professional Responsibility and Ethics in Accounting

Research on Professional Responsibility and Ethics in Accounting Volume 15

Editor

Cynthia Jeffrey, Iowa State University, IA, USA

Synopsis

Research on Professional Responsibility and Ethics in Accounting is devoted to publishing high-quality research and cases that focus on the professional responsibilities of accountants and how they deal with the ethical issues they face. The series features articles on a broad range of important and timely topics, including professionalism, social responsibility, ethical judgment, and accountability. The professional responsibilities of accountants are broad-based; they must serve clients and user groups whose needs, incentives, and goals may be in conflict. Further, accountants must interpret and apply codes of conduct, accounting and auditing principles, and securities regulations. Compliance with professional guidelines is judgement-based, and characteristics of the individual, the culture, and situations affect how these guidelines are interpreted and applied, as well as when they might be violated. Interactions between accountants, regulators, standard setters, and industries also have ethical components. Research into the nature of these interactions, resulting dilemmas, and how and why accountants resolve them, is the focus of this journal.

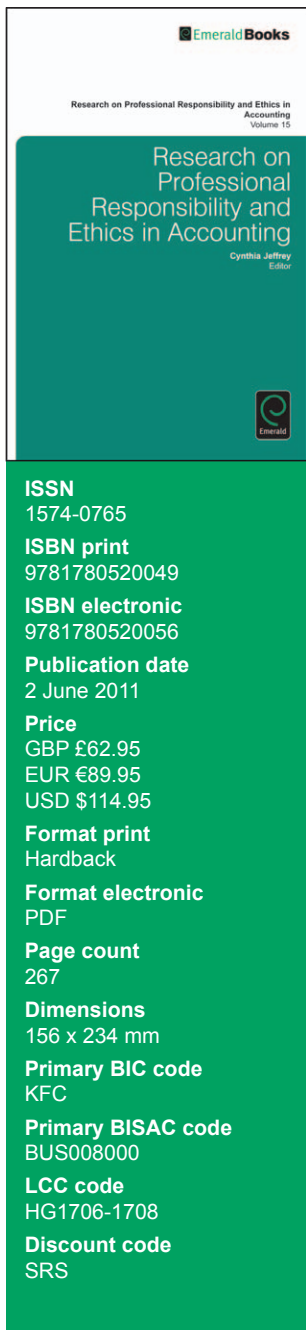
Previous volumes

Volume 14 ISBN: 9781849507226

Research on Professional Responsibility and Ethics in Accounting

Volume 13 ISBN: 9781848553767

Research on Professional Responsibility and Ethics in Accounting



Performance Measurement and Management Control: Global Issues

Studies in Managerial and Financial Accounting Volume 25

Editors

Antonio Davila, IESE Business School, University of Navarra, Barcelona, Spain

Marc J. Epstein, Jones Graduate School of Business, Rice University, Houston, Texas, USA

Jean-François Manzoni, INSEAD (Fontainebleau, France, Singapore and Abu Dhabi, UAE)

Synopsis

Over the years, the Performance Measurement and Management Control Conference has grown in number of participants, quality of presentations and reputation, and has attracted leading researchers in the field from North and South America, Europe, Asia, Australia, and Africa. The 2011 theme was directed at global issues, and included the significant challenges of managing and measuring performance within and across different organizational and geographical boundaries, using theoretical, empirical, analytical, experimental, and case-based research to address these topics.

In addition to the three plenary sessions, this volume contains some of the exemplary papers that were presented at the 2011 Conference; representing a collection of leading research in management control and performance measurement and providing a significant contribution to the growing literature in the area.

The Editors hope that this book will continue the search for additional understanding and development in performance measurement and management control, and provide guidance for both academic researchers and managers as they work toward improving organizations.

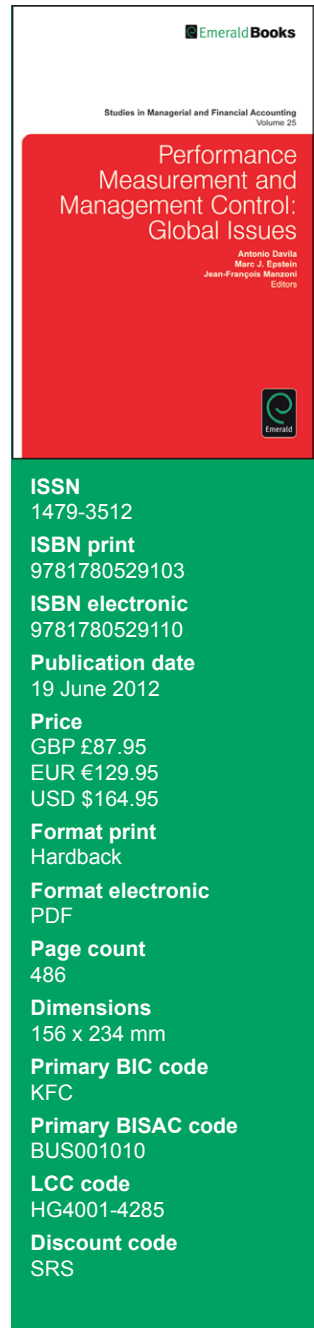
Previous volumes

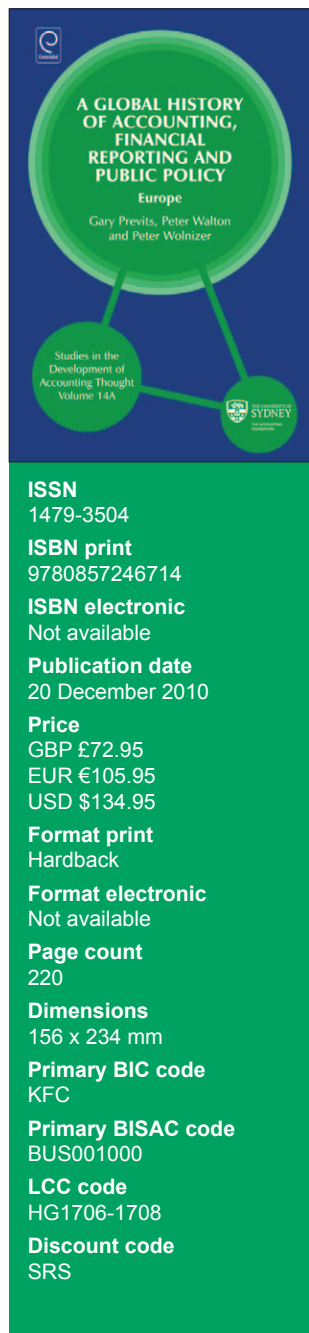
Volume 24 ISBN: 9781780527345

*An Organizational Learning Approach to Process Innovations:
The Extent and Scope of Diffusion and Adoption in Management
Accounting Systems*

Volume 23 ISBN: 9781780524429

*Achieving Global Convergence of Financial Reporting Standards:
Implications from the South Pacific Region*





A Global History of Accounting, Financial Reporting and Public Policy: Europe

Studies in the Development of Accounting Thought Volume 14, Part A

Editors

Gary Previts, Case Western Reserve University, Cleveland, OH, USA

Peter Walton, ESSEC Business School, France

Peter Wolnizer, The University of Sydney, Australia

Synopsis

The Global Accounting History four volume set aims to establish a benchmark reference source that covers the evolution of accounting, financial reporting and related institutions for all major economies in the world in a comparable way.

Volume One addresses ten European economies, including France, Germany, Italy and the UK, as well as the Netherlands, Belgium, Spain, Poland, Sweden, and Switzerland. Each chapter is authored by a specialist from the country concerned.

Related Titles

Volume 14B ISBN: 9780857248114

Global Accounting History and Development: The Americas

Volume 14C ISBN: 9780857248138

Global Accounting History and Development: Asia and Oceania

A Global History of Accounting, Financial Reporting and Public Policy: Americas

Studies in the Development of Accounting Thought Volume 14, Part B

Editors

Gary Previts, Case Western Reserve University, Cleveland, OH, USA

Peter Walton, ESSEC Business School, France

Peter Wolnizer, The University of Sydney, Australia

Synopsis

This is the second in a four volume set which addresses Global Accounting History developments, focusing upon financial reporting, and related institutional aspects of disclosures for accountability and decision-making purposes. This volume addresses five countries of the Americas, Argentina, Brazil, Canada, Mexico and the United States of America. Chapters are authored by specialists knowledgeable about each of the subject countries.

Previous Volumes

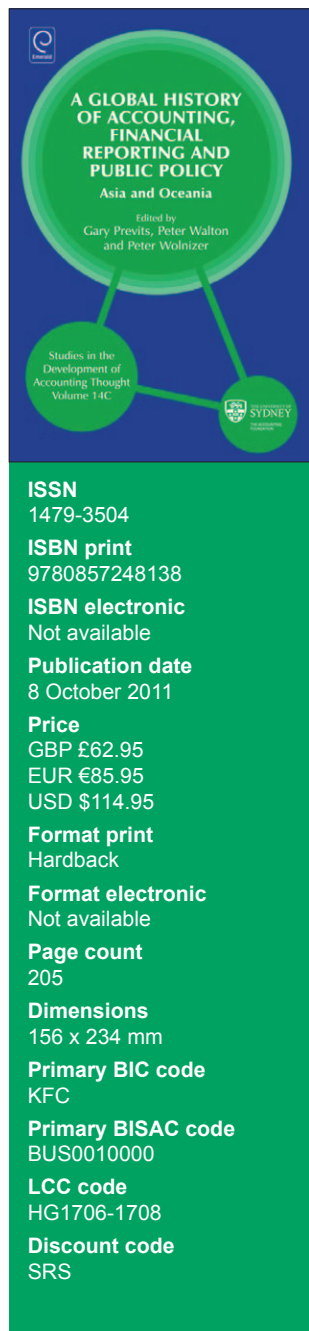
Volume 14A ISBN: 9780857246714

Global Accounting History and Development: Europe

Volume 14C ISBN: 9780857248138

Global Accounting History and Development: Asia and Oceania





A Global History of Accounting, Financial Reporting and Public Policy: Asia and Oceania

Studies in the Development of Accounting Thought Volume 14, Part C

Editors

Gary Previts, Case Western Reserve University, Cleveland, OH, USA

Peter Walton, ESSEC Business School, France

Peter Wolnizer, The University of Sydney, Australia

Synopsis

The Global Accounting History four volume set aims to establish a benchmark reference source that covers the evolution of accounting, financial reporting and related institutions for all major economies in the world in a comparable way. Volume Three considers six nations from Asia and Oceania, including Australia, China, India, Indonesia, Japan, and the Republic of Korea. The volume is informed by the knowledge of various regional specialists, who act as authors for each chapter.

Previous Volumes

Volume 14A ISBN: 9780857246714

Global Accounting History and Development: Europe

Volume 14B ISBN: 9780857248114

A Global History of Accounting, Financial Reporting and Public Policy: Americas



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the farther forward you are
likely to see”

Winston Churchill

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