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?Professor of Accounting, College of Business and Economics, The University of Tasmania, Australia? - ?Cited by 25,609? - ?social and environmental accountability? - ?financial accounting? - ?sustainability?

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 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.

The much anticipated fourth edition of Craig Deegan's Financial Accounting Theory delivers authoritative and completely up to date material with the discussion of both existing theories and newer theories that have surfaced as financial reporting has become more international. This edition includes a new selection of modern 'Accounting Headlines' which provide current examples of organisations and individuals putting accounting theory into practice in both local and global settings. Financial Accounting Theory covers additional topics such as critical perspectives, public sector accounting and fair value. Workflows and processes are presented using enhanced visual charts to help demonstrate how accounting works in practice. Deegan presents the concepts in a clear and straightforward style, while challenging students to think critically about the range of accounting theories. Financial Accounting Theory provides a sound basis for readers contemplating further research and develops habits of analytical reasoning and critical thinking.

Innovations and consequently future-fitness must form new models and address existing hurdles and new forms of collaborations. They must enable faster innovation cycles and "intelligence mining" by combining open and closed source systems, organic communities, open space techniques and cross-fertilization. Innovations must apply to and integrate incubation and acceleration networks. This book explores new concepts for future-fitness with five capitals: financial, ecological, social/cultural, human/personal, and manufactured/technological. It offers a new integral framework bringing researchers and business leaders together in one volume.

The 14th Australasian Centre on Social and Environmental Accounting Research Conference (A-CSEAR 2015) is being held on 10-11 December 2015 at Macquarie University, Sydney, Australia. The Conference Chair is Dr John Dumay and the Programme Chair is Dr James Hazelton, both from Macquarie University. ACSEAR provides an opportunity for individuals researching and working in the field of social and environmental accounting in both public and private sectors, to come together to exchange ideas and discuss current research in the field. The theme for the conference this year is 'Partnerships', reflecting the belief amongst our community that achieving progress requires partnerships of all types – between academics of different disciplines, between industry and academia, between government and stakeholders, and of course between members and professional bodies. The keynote speakers for the conference are Charles de Villiers from Auckland University of Technology, New Zealand on the topic Theorising the interactions among legitimacy accountability and pro-activity in the social sphere; Helen Tregidga from Auckland University of Technology, New Zealand talking about Corporate chameleons greenwashing and counter narratives"; Markus J. Milne from the School of Business and Law at the University of Canterbury, New Zealand on the topic of Crass empiricism and the social construction of corporate environmental performance and Lee D. Parker from the School of Accounting, RMIT University, Melbourne, Australia who will address to issue of Accounting for CSR: Revisiting the agenda. ACSEAR received 60 abstract submissions. After the double-blind peer review process 21 academic research papers, have been accepted for publication in these conference proceedings. These papers represent research from around the world, including Australia, Brazil, China, Fiji, Iran, Italy, Japan, New Zealand, South Africa, UK and the USA.

The book traces the development and consequences of the economic reform measures undertaken in the utilities sector in Australia (communications, energy, water/wastewater services, and transport) in the last years of the 20th century, and early decades of the 21st century.

Throughout history, our nation has sought to find the most ethical way to deliver government contracts. In an effort to find a balance between normal expectations of government contracting and personal benefits, the government has enacted endless rules and regulations; however, those codes of ethics have not deterred government contracting employees from behaving unethically when doing their jobs. Ethical Occurrences in Government Contracting: Principled or Corrupt chronicles the notions of government contracting managers and employees regarding why unethical behaviors occur. See the similarities and differences of two groups engrossed in the same job. Written by Sandra G. Haynes, an acclaimed expert in the government contracting field and outlines the views of experts in government contracting, Ethical Occurrences in Government Contracting: Principled or Corrupt is an intriguing text for any individual desiring to understand how to mitigate unethical behaviors in government contracting.

This book aims to explore new challenges and prospects for sustainability accounting by considering a large spectrum of theoretical lenses and research methods. It brings together articles that consider main areas of accounting, in order to review and advance theorizations and methodological applications to the study of all main accounting fields.

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.

"The sixth edition is written in a straightforward and engaging style and has been fully updated to reflect the latest NZ interpretations of IFRS standards. Major changes in this edition relate to areas such as financial instruments, financial statement presentation and consolidation accounting"--Back cover.

The decision to engage in corporate social action (CSA), and the debates regarding its costs, benefits and implications to corporate performance represent a demanding issue for scholars and managers. Research is inconclusive regarding the causal relations between CSA, corporate social performance (CSP) and corporate financial performance (CFP), despite numerous empirical and theoretical studies devoted to the issue. This book presents an in-depth study of corporate social action and the factors influencing a decision to engage in it. Going beyond the causal relationship between CSA and firm performance, the book stresses the link between CSA and a firm's core managerial policies and practices, reflecting the complexity and varied facets of CSA and the numerous internal and external factors that influence its outcomes. The book draws on the experiences of various industrial sectors to reveal the importance of a range of issues such as top management pay dispersion and ownership structure, which may influence the firm's decision to engage in CSA. It also explores some of the external influences on firms, such as institutional norms, the geopolitical environment and the industrial sector. The first part of the book provides an overview of the thematic issues of CSA and performance. The second part presents a series of empirical studies that examine factors and determinants of CSA. The third part presents case studies to illustrate the processes and outcomes of CSA policy and strategy in environmentally hazardous industries.

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