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MA Accounting and Business | The University of Edinburgh

Accounting The Accounting programme is written by Niall Lothian,

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formerly Professor at Edinburgh Business School, Heriot-Watt University, and John Small, Professor Emeritus at Heriot-Watt University. Both have previously occupied chairs in the University's Department of Accountancy and Finance.

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Monroe College - Faculty

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100 Years - University of Edinburgh Business School

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Edinburgh (UK) : University of Edinburgh Business School, 2019
"Using the psychoanalytical perspective as a method for collaborative research: an interdisciplinary example", With B. Charrier. In : Exploring the future of management , EURAM 2019.

Professor - ESSEC Business School

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Edinburgh Business School MBA (EBS MBA) is a British text-based MBA program provided by Heriot-Watt University in the United Kingdom. The program enables participants in Cairo to attain a globally recognized degree from a Royal Charter

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rethinks accounting in the light of a financial crisis which exposed its limitations. He reminds us that in the run up to 2008 the accounts of financial institutions reported increasing profits and healthy balance sheets whilst their business models were undermining their own financial health and the economy. Accounts failed to provide appropriate feedback on business performance. This failure illustrated a general problem. There is a need in all companies for better alignment between the business model and the accounting model. To understand the performance of the business we need to know how much value is created and how value is created, who it is created for, what kind of value is created and how it is measured. Here, Professor Hatherly provides an accounting model that addresses all these questions. Coordinating business as strategy, business as a stakeholder network and business as value, the four slice (4S) accounting model overcomes the complexity and incoherence of existing accounting standards. It allows managers and shareholders to analyse the effectiveness of the business model and for management to be held to account. It prevents the misreporting of speculative gains as distributable income and therefore allows capital to be better allocated towards productive enterprise, making financial crises less likely. With its insights into both accounting and business more generally, this book is essential reading for accountants and accountancy students and for those running businesses of any description.

Based on a study covering a one-year financial reporting cycle at a commercial subsidiary of a well-known scientific research organization, *Inside Accounting* examines how accountants and non-accounting managers construct their company's earnings. Addressing issues in both internal management accounting, such as budgeting, performance evaluation, and control, as well as external financial accounting, such as book keeping, monthly/year end accounts and auditing, David Leung focuses on how people classify transactions, make professional judgments and use computer

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software for accounting, and prepare for and facilitate the auditing process. He also looks at accountancy training and the impact of people's affiliations to the accounting profession or other professions on their accounting and on their perceptions of financial statements. Other contingent or contextual factors that influence the choice of accounting method, such as time pressure, reward structures, management authority and institutions are also considered. David Leung's research employs an innovative blend of theory and practice that redresses the imbalance between ethnographic studies of financial accounting, and management accounting and helps close the gap between the academic curriculum and the experiences of practitioners. His research leads the author to conclude that no act of accounting classification is ever indefeasibly correct; that the accounting community's institutions and authority are central to the accounting process and to the 'truth and fairness' of accounting numbers; that accounting training involves extensive use of learning by doing; and that both accountants and non-accounting managers have goals and interests that often result in no better than 'good enough' accounting. This book will appeal to accounting and finance professionals and academics in finance, as well as to sociologists and academic researchers interested in research methods and science studies.

Over the last two decades, cost management has been an area of dynamic change and development. This is evident in the extensive inventory of new, high-profile techniques that have emerged. With cost management now firmly established as a distinct sub-discipline within management accounting, *The Routledge Companion to Cost Management* is a timely reference volume covering both practical developments and research in this area. Topics covered include: Cost control issues Cost analysis and decision making Cost management systems Environmental cost management With chapters from an international team of contributors, this prestigious companion will prove an indispensable addition to any library with

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aspirations of keeping up-to-date with the world of accounting.

This book, first published in 1988, provides an analysis of recruitment to the new profession of nineteenth-century accountancy, and in doing so, gives an insight into the complex origins and behaviour of the emergent professional classes. Unlike most studies, this is a study of all recruits, not only of those who succeeded in becoming qualified. This permits an analysis of the whole process of recruitment, including the choice of accountancy as a career option and as a vehicle of social mobility.

The Routledge Companion to Accounting History shows how the seemingly innocuous practice of accounting has pervaded human existence in fascinating ways at numerous times and places; from ancient civilisations to the modern day, and from the personal to the political. Placing the history of accounting in context with other fields of study, the collection gives invaluable insights to subjects such as the rise of capitalism, the control of labour, gender and family relationships, racial exploitation, the functioning of the state, and the pursuit of military conflict. An engaging and comprehensive overview also examining geographical differences, this Companion is split into key sections, which explore: changing technologies used to represent financial and other data historical development of accounting theory and practice accounting institutions and those who perform accounting accountancy and the economy accounting, society, and culture the role of accounting in the government, protection and financing of states including chapters on the important role played by accountancy in religious organizations, a review of how the discipline is portrayed in fine art and popular culture, and analysis of sharp practice and corporate scandals. The Routledge Companion to Accounting History has a breadth of coverage that is unmatched in this growing area of study. Bringing together leading writers in the field, this is an essential reference work for any student of accounting, business and management, and

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history.

Contributions to International Accounting aims to address a vital gap in research by focusing on providing relevant and timely studies on International Financial Reporting Standards implementation for local and international policymakers.

Financial accounting, reporting and regulation is a vast subject area of huge global importance, with interest rising significantly in the light of the ongoing global financial crisis. The authors begin with a broad overview of the subject of accounting, setting the stage for a discussion on the theoretical and practical issues and debates regarding financial reporting, which are expanded on in the second part of the book. This includes how to define the reporting entity, recognition and measurement of the elements of financial statements, fair values in financial reporting and the costs and benefits of disclosure. The third part assesses the interest, need and theories behind the accounting, reporting and regulation industry, while parts four and five look at the institutional, social and economic aspects; with issues such as accounting for environmental management and, accounting regulation and financial reporting in Islamic countries, both issues of ever increasing importance. This authoritative Companion presents a broad overview of the state of these disciplines today, and will provide a comprehensive reference source for students and academics involved in accounting, regulation and reporting.

Social accounting as a discipline has challenged the methodology and focus of the larger field of accounting over the last 50 years. More recently it has taken on greater significance for other subjects as well, addressing issues for public policy and management more broadly. These include the issues of the nature of accountability in the contemporary plural state, environmental and societal sustainability, the ethical management and governance of public

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services and resources, and the creation and sustenance of social capital as an essential element of the modern plural state. *Social Accounting and Public Management* brings together for the first time researchers from a range of disciplines including accounting, political science, management, sociology and policy studies to discuss and develop our knowledge and theory of the nature of accountability in contemporary global society and the challenges it may pose for public policy and management. This book addresses this nexus of all of these issues and disciplines, and through this, makes a contribution to the development of the disciplines of both social accounting and public policy and management.

This handbook showcases the broad spectrum of diverse approaches to environmental accounting which have developed during the last 30 years across the globe. The volume covers a range of physical issues such as water, carbon and biodiversity, as well as specific accounting matters such as management control, finance and audit. Moreover, seven chapters present environmental accounting issues that arise in the regions of Africa, Asia, Europe, MENA, North America, the Pacific and South America. The handbook also highlights future challenges in all the topic areas addressed as well as introducing new topics, such as links between environmental accounting and the circular economy, and the issues associated with animal rights. Edited by leading scholars in the area and with key contributions from across the discipline, and covering a diverse range of perspectives and locations, the volume is divided into five key parts: Part 1: Framing the issues Part 2: Financial accounting and reporting Part 3: Management accounting Part 4: Global and local perspectives Part 5: Thematic topics in environmental accounting This handbook will act as a significant publication in drawing together the history of the field and important reference points in its future development, and will serve as a vital resource for students and scholars of environmental accounting and environmental economics.

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This book looks at the effectiveness of the 1999 restructuring of the UK through the establishment of the Scottish Parliament and the Assemblies for Northern Ireland and Wales, considering the process of devolution and its consequences on the key mechanisms of accounting and democratic accountability. Many of the chapters in this book examine whether devolution is enhancing democratic accountability, or creating a fragmentary state with conflict and tensions between the Westminster government and the devolved bodies. The focus is on the financial mechanisms for democratic accountability both in the UK and in international comparator countries (New Zealand, Norway, and the US). This book examines the turbulent pattern of relationships between central and devolved government and explores whether the present arrangements for devolution in the UK represent an end game, or whether they may be merely a stepping stone to a more fully fledged federal state. It is argued that the main thrust of many of the financial reforms in the UK has confounded, obfuscated, and complicated the desire for democratic accountability.

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