

## And Ethics Acca Global

Choose the best speak-up arrangements for your organisation The last five years have seen dramatic and fundamental changes in whistleblower procedures for organisations. Prompted by a spate of important public disclosures, organizations are now mandated by law to implement effective arrangements enabling employees to speak up about perceived wrongdoing. Currently few resources exist to help with this. To help fill the gap, The Whistleblowing Guide examines the opportunities and challenges associated with different types of whistleblowing and speak-up arrangements, making recommendations based on best practices you can trust. Identifies the major organisational, structural and cultural obstacles to speaking up through speak-up arrangements Proposes effective whistleblowing and speak-up arrangements Explains the specific policy and legislation requirements that can promote or impede the effective implementation of speak-up arrangements, and how these can be translated into commercial and public organizations across sectors and cultures Makes a clear distinction between internal and external reporting arrangements The Whistleblowing Guide offers conceptual clarification about these key issues, including a focus on internal and external speak-up procedures, organisational response and communication, impartiality and trust.

Spans the relationships among business, ethics, and society by including numerous entries that feature broad coverage of corporate social responsibility, the obligation of companies to various stakeholder groups, the contribution of business to society and culture, and the relationship between organizations and the quality of the environment.

In the wake of ethical scandals and close ethical scrutiny throughout business and the accounting professional today, Brooks/Dunn's BUSINESS & PROFESSIONAL ETHICS, 9E provides the ethical insights and strategies you need for corporate and professional success. Learn why ethical behavior is so important and how to recognize potential pitfalls that involve much more than memorizing rules. You master the skills to develop a corporate culture of integrity that maintains stakeholder support and enables directors and auditors to complete their jobs. You also learn how to use ethical strategies to make decisions, as this edition examines the latest information on governance scandals, legal liability and professional accounting and auditing issues. More than 130 cases and readings highlight new and classic cases of fraud, bankruptcy and unprofessional practices to help you better understand appropriate codes of conduct and sound ethical reasoning while strengthening your persuasive and leadership skills for success. Important Notice: Media content referenced within the product description or the product text may not be available in the ebook version.

Corporate social responsibility is now an established agenda for large companies, with a new profession emerging that engages in the social and environmental contribution of business. How has this agenda emerged over time? What were the key events and actors? How has this new "movement" of committed individuals been taking shape around the globe? Insights into these questions come from a review of the first half of first decade of the 21st century. The Corporate Responsibility Movement compiles Lifeworth's highly praised Annual Reviews of Corporate Responsibility from 2001 to 2005. It is introduced with a new overview by the lead author of those reviews, Dr Jem Bendell, in a piece that examines the trajectory of a new social movement in and around business. At a time of searching questions about the future of finance, Dr Bendell argues that a new concept of "capital democracy" is emerging from within the community of people working towards corporate responsibility, which could be mainstreamed as a socially and environmentally enhanced system of economy. He calls on professionals, researchers and policy-makers to embrace an ambitious agenda for corporate responsibility and develop greater insight into acting together as a movement for change. This book is an essential resource for business libraries, recording, analysing and contextualising some of the key events, issues and trends during this historic period in the development of the corporation.

The examining team reviewed F4 Study Text covers all the relevant ACCA F4 syllabus topics. It explores key legal issues relevant to businesses, and demonstrates how they are put in to practice. Detailed examples throughout the text will help build your understanding and reinforce learning.

The Study Text has been reviewed by the examiner and takes account of their advice on approaching the paper. Ethics, which have an impact on all aspects of financial reporting, are introduced at an early stage, as is corporate social responsibility. The accounting standards coverage combines revision with extension into more advanced areas. Later, more advanced consolidation topics are covered. Current issues are reflected throughout and also summarised in their own chapter. The question bank contains practice at the case study-style question you will encounter in the real exam. The Study Text is suitable for both International and UK streams. Additional topics relating to the UK are covered in an online supplement.

The examining team reviewed P2 Study Text covers all the relevant ACCA P2 syllabus topics and offers examiner advice on approaching the paper. It is suitable for both International and UK study. Additional UK topics are covered in an online supplement. The text introduces ethics, which have an impact on all aspects of financial reporting, and financial responsibility. It also discusses accounting standards, advanced consolidation topics and current issues. The question bank contains case study style questions similar to the ones you will find on the exam.

The rise of CSR (corporate social responsibility) is creating a paradigm shift in contemporary corporate culture and organizational behaviour with shareholder and stakeholder activism on the rise as international banking crises and global corporate scandals dominate the headlines. Through accountability and transparency, fiduciary capitalism is being challenged to tie sustainability and corporate conscience to the bottom line. With the emergence of impact investing, social responsibility and ethics in corporate governance is becoming essential to long-term success in the new global marketplace. Corporations need to demonstrate that ethical, environmentally conscious business practices and profit are no longer mutually exclusive. Justine Simpson and John R. Taylor's Corporate Governance Ethics and CSR gives the reader a comprehensive guide to today's requirements for governance and reporting that organizations must adopt to successfully strike a balance between financial gain and socially responsible, green business practices that enhance the greater good. Employing current examples (Walmart, Goldman Sachs, Citigroup) and case studies in both the public and private sectors, Simpson and Taylor have compiled a thorough and fascinating roadmap, including historical context, for anyone seeking to understand the complex workings of the international corporate economy that affects us all. This book is perfect for students of, and those wishing to participate in, this revolutionary wave sweeping our planet.

The Association of Chartered Certified Accountants (ACCA) is the global body for professional accountants. With over

100 years of providing world-class accounting and finance qualifications, the ACCA has significantly raised its international profile in recent years and now supports a BSc (Hons) in Applied Accounting and an MBA. BPP Learning Media is an ACCA Official Publisher. The P1 Professional Accountant exam is based on the themes of professionalism, responsibility and accountability. The syllabus emphasises what is important for a well-run organisation and illustrates the factors underpinning professional behaviour by accountants: \* Corporate governance arrangements should ensure that the organisation functions smoothly and directors and managers are accountable \* Corporate governance requires sound systems of internal control and risk management \* Accountants should think carefully about what their ethical positions are and what views of society their professional opinions support \* Accountants and businesses should be aware of the social and environmental impacts their activities have. The examiner-reviewed Study Text provides everything you need to know for P1. It explains the theories behind the key areas of corporate governance and ethics, and demonstrates how the theories translate into practice. The Text gives lots of examples of the risks organisations face. It also shows how businesses are coping with their wider social responsibilities, which the examiner has highlighted as very important. BPP Learning Media is the publisher of choice for many ACCA students and tuition providers worldwide. Join them and plug into a world of expertise in ACCA exams.

Reporting organizations' corporate social responsibility activities is difficult - a lack of regulation means that the communication of these activities varies significantly and there is a multitude of ways in which mistakes can be made. The author provides the tools and insights required to produce investor-friendly CSR reports and includes a chapter showing how the investors can integrate CSR in their quantified analysis of investment-opportunities. Features include formulas, conversion standards and CSR note tables which enable the book to be used as a practical handbook as well as in the classroom. Written by an experienced compliance officer with years of experience in reporting CSR, this book is an easy-to-follow guide for practitioners and students and will be required reading for students of accounting, financial reporting and auditing as well as those in industry who want to improve their organization's reporting standards. The examining team reviewed P1 Practice & Revision Kit provides invaluable guidance on how to approach the exam and contains past ACCA exam questions for you to try. You will learn what to expect on the test, how to analyse questions and also be able to attempt additional questions prepared by BPP Learning Media that reflect the scenarios and technical questions you will find on the exam.

Business diplomacy involves developing strategies for long-term, positive relationship building with governments, local communities, and interest groups, aiming to establish and sustain legitimacy and to mitigate the risks arising from all non-commercial or exogenous factors in the global business environment.

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This book examines a key aspect of the post-financial crisis reform package in the EU and UK - the ratcheting up of internal control in banks and financial institutions. The legal framework for internal controls is an important part of prudential regulation, and internal control also constitutes a form of internal gate-keeping for financial firms so that compliance with laws and regulations can be secured. This book argues that the legal framework for internal control, which is a form of meta-regulation, is susceptible to weaknesses, and such weaknesses are critically examined by adopting an interdisciplinary approach. The book discusses whether post-crisis reforms adequately address the weaknesses in regulating internal control and proposes an alternative strategy to enhance the 'governance' effectiveness of internal control.

This book analyzes the relationship between integrated reporting and audit quality within the European context, presenting empirical evidence and drawing on a broad review of the available literature in order to evaluate the ability of integrated reporting to enhance audit risk assessment. Dedicated sections first elucidate the concepts of integrated reporting and audit quality. The main integrated reporting frameworks are compared, the role of integrated reporting within a firm's disclosure is examined, and all aspects of audit risk are discussed. The key question of the impacts of integrated reporting on the components of audit risk is then addressed in detail, with reference to empirical findings, their practical implications, and their limitations. The concluding section explores the future of corporate reporting and the development of the next integrated reporting framework and summarizes the insights that the analysis in the book offers into the relationship between integrated reporting and audit quality in the European setting.

The examining team reviewed P1 Study Text covers all the relevant ACCA P1 syllabus topics. It explores the theories behind the key areas of corporate governance and ethics and demonstrates how these theories are put in to practice. Examiner highlighted points to focus on such as risks organisations face and how businesses are coping with wider social responsibilities are also discussed. Detailed examples throughout the text will help build your understanding and reinforce learning.

How is the world of professions and professional work changing? This book offers both an overview of current debates surrounding the nature of professional work, and the implications for change brought about by the managerialist agenda. The relationships professionals have with their organizations are variable, indeterminate and uncertain, and there is still debate over the ways in which these should be characterized and theorized. The contributors discuss these implications with topics including hybrid organizations and hybrid professionalism; the changing nature of professional and managerial work; profession and identity; and the emergence of HRM as a new managerial profession. This book will be of interest to academics and postgraduate students seeking a comparative study on contemporary professional work. It will also be of use to a number of practitioners, namely human resource managers, looking for ways in which to approach the changing professional world.

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.

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This book critically examines the implementation and adoption of integrated reporting (IR) in organizations and corporations. A relatively new area of policy and practice, IR has rapidly gained considerable prominence since the formation of the International Integrated Reporting Committee in 2010. The book analyzes the outcomes and benefits as well as the shortfalls of integrated reporting. It offers an introduction to the foundations of IR and a comprehensive overview of its use through a number of detailed case studies. Lastly, it discusses the outlook for further developments in sustainability accounting and reporting.

Foundations in Accountancy (FIA) awards are entry-level, core-skill focused qualifications from ACCA. They provide flexible options for students and employers, and as official ACCA Approved Learning Provider - Content, BPP Learning Media's study materials are tailored to the exams students will take.

ACCA Approved and valid for exams from 01 Sept 2017 up to 30 June 2018 - Becker's P1 Governance, Risk and Ethics Study Text has been approved and quality assured by the ACCA's examining team.

Within corporate governance the accountability of the board of directors is identified as a major issue by governments, international bodies, professional associations and academic literature. Boards are given significant power in companies, and as a consequence it is argued that they should be accountable for their actions. Drawing on political science, public administration, accounting, and ethics literature, this book examines the concept of accountability and its meaning in the corporate governance context. It examines the rationale for making boards accountable, and outlines the obstacles and drawbacks involved in providing for accountability. The book goes on to examine how current mechanisms for ensuring accountability are assessed in terms of fairness, justice, transparency, practicality, effectiveness and efficiency, before discussing the ways that accountability might be improved. Andrew Key argues that enhanced accountability can provide better corporate governance, helping to reduce the frequency and severity of financial crises, and improve confidence in company practice. As an in depth study of a key element within the exercise of authority and management in corporate entities, this book will be of great use and interest to researchers and students of corporate governance, business and management, and corporate social responsibility.

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The P1 Passcards are a handy, A6 sized, spiral bound revision tool which you can carry with you to revise wherever, whenever. They summarise the key elements of the P1 syllabus into concise points and include many diagrams to help you memorise information and consolidate your knowledge. They also highlight the ethical issues the examiner says are essential knowledge for passing the exam.

China's recent economic transformation and integration into the world economy has coincided with increasing pressure for corporate law reform to make corporate social responsibility (CSR) integral to business and management strategy in China. This timely book critically analyses contemporary notions of CSR in China, discussing theory and practice alongside legal responses in this emerging field. Jingchen Zhao uniquely combines the history, traditions and social policies of China with Chinese law, explaining the significance of path dependence in China. He presents an in-depth debate on the difficulties involved in transplanting developed legal principles directly into Chinese society, and takes a detailed look at the CSR provisions in Chinese company law which aimed to put social and environmental concerns onto the corporate agenda. He suggests how these laws could be more effectively and efficiently enforced with reference to UK law, and explores specific issues including: \* Chinese Company Law 2006 \* the 'Harmonious Society' in China \* the 2008 Financial Crisis and its impact on the Chinese economy \* recent corporate scandals including the Sanlu Baby Milk scandal, the Wenchuan earthquake and CSR donations, the Beijing Olympic Games and CSR, and the Fujia chemical plant. This book will prove an enlightening read for academics and practitioners in the fields of law, business and management interested in CSR and the law in contemporary China.

International economic law, with its traditional focus on large multinational enterprises, is only slowly waking up to the new reality of small and medium-sized enterprises (SMEs), entering the global marketplace. In the wake of the digital revolution, smaller companies now play an important role in the global economic landscape. In 2015 the UN expressly called for SMEs to have greater access to international trade and investment, and it is increasingly recognized that the integration of SMEs provides one of the keys to creating a more sustainable and inclusive global economy. As SMEs increasingly permeate transnational supply chains, so interactions between these companies and international economic law and policy proliferate. Small and Medium-sized Enterprises in International Economic Law offers the first comprehensive analysis of the interaction between SMEs and international economic law. This book presents a broad

international perspective, gathering together contributions by leading experts from academia, legal practice, and international organizations. It opens up a field of enquiry into this so far unexplored dynamic and provide a touchstone for future debate. The analysis covers a broad spectrum of international trade and investment law focusing on issues of particular interest to SMEs, such as trade in services, government procurement, and trade facilitation. Diverse perspectives illuminate regional developments (in particular within the EU) and the implications of mega-regional free trade agreements. The essays also examine questions of legitimacy of global economic governance; in particular, concerns surrounding the threat posed to the interests of domestic SMEs by the growing liberalization of international trade and investment. These essays constitute essential reading for practitioners and academics seeking to navigate a previously neglected trend in international economic law.

The topic of 'stranded assets' created by environment-related risk factors has risen up the agenda dramatically, influencing many pressing topics in relation to global environmental change. For example: how best to manage the exposure of investments to environment-related risks so that financial institutions can avoid stranded assets; the financial stability implications of stranded assets and what this means for macroprudential regulation, microprudential regulation, and financial conduct; reducing the negative consequences of stranded assets by finding ways to address unemployment, lost profits, and reduced tax income; internalising the risk of stranded assets in corporate strategy and decision-making, particularly in carbon intensive sectors susceptible to the effects of societal action on climate change; underpinning arguments by civil society campaigns attempting to secure rapid decarbonisation to reduce the scale of anthropogenic climate change; and designing decarbonisation plans developed by governments, as well as companies and investors. Taken as a whole, this book provides some of the latest thinking on how stranded assets are relevant to investor strategy and decision-making, as well as those seeking to understand and influence financial institutions. This book was originally published as a special issue of the Journal of Sustainable Finance and Investment.

This book explores recent developments in the theory, strategic perspective and international practice of corporate social responsibility. In particular it discusses the consequences of the economic slowdown apparent in many economies and the impact of changes in the regulatory environment. It consists of three parts: Part one addresses a variety of theoretical approaches as well as the dynamics and criticism of corporate social responsibility. It takes into account social and governmental expectations for the new and extended role of companies in the economy and in society, and provides a new context and theoretical assumptions regarding the functions and tasks of corporate social responsibility. Part two discusses the practical aspects relating to strategic management and corporate governance, corporate disclosure and reporting, as well as the empowerment of stakeholders. Lastly, part three focuses on the international practice of corporate social responsibility in various organizational and institutional settings. Using numerous case studies, the book explores the challenges and tasks of CSR in emerging markets, in the fashion industry and in global and family companies. It identifies the changes that can be detected following the financial crisis, closing the loop and linking the empirical findings with the revised theoretical framework.

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