

Common Paper For March 2014 At Sekhukhwe District Economics

During the last 15 years Putin's policies have produced a number of controversial effects both at the international and domestic levels, some diplomatic results, and unresolved regional conflicts. In foreign policy he accordingly launched the idea of a Greater Europe. To this aim and with the view to highlighting the goodwill of the Russian government to enhance cooperation with the European Union as a pro-active and equal partner. Sooner than expected, political divergences and vital interests emerged. As a result, the Greater Europe project was progressively frozen, if not plainly abandoned. However, the EU-Russia joint attempts to solve the Ukrainian crises, which were undertaken during the "Normandy Four" meetings (Germany, France, Russia, Ukraine), resulted in signing the weak – but still important – Minsk agreements. This helps to prove that there is still room for cooperation between the two sides. These agreements may hopefully set the stage for a more comprehensive deal aiming to close the gap between the EU's and Russia's competing visions.

In order to maintain the strong progress achieved since 2000 and meet Africa's longer-term challenges, it is important for both African governments and their international partners to meet their development commitments and to monitor and evaluate their results.

Intermediate second Year Zoology Test papers Issued by Board of Intermediate Education w.e.f 2013-2014.

Market and competition authorities operate in a complex environment with conflicting stakeholder demands. Balancing the various interests of the authority and stakeholder in an objective and impartial manner is strategic to achieving the goals of the legislation imposed. In a fresh approach examining the actions of an authority when a regulation is applied, Annetje Ottow argues the vital importance of the behaviour of authorities, focusing on five fundamental good agency principles: legality, independence, transparency, effectiveness, and responsibility, or, LITER. These principles provide agencies and those reviewing their actions with a framework for agency design and action. Combining theory and practice to provide insight into agencies' organization and behaviour, this book outlines and analyses behavioural issues using an ecosystemic method, addressing how independent agencies should be assessed, and which principles should apply. Using cases from the Netherlands and the UK, Ottow examines the key processes of authorities against the LITER principles, and opens the debate on 'how to regulate the agency'.

North Korea's human rights violations are unparalleled in the contemporary world. In *Dying for Rights*, Sandra Fahy provides the definitive account of the abuses committed by the North Korean state, domestically and internationally, from its founding to the present. *Dying for Rights* scrutinizes North Korea's treatment of its own people as well as foreign nationals, how violations committed by the state spread into the international realm, and how North Korea uses its state media and presence at the United Nations. Fahy meticulously documents the extent of arbitrary detention, torture, executions, and the network of prison camps throughout the country. The book details systematic and widespread violations of freedom of speech and of movement, freedom from discrimination, and the rights to food and to life. Fahy weaves together public and private testimonies from North Koreans resettled abroad, as well as NGO reports, the stories and facts brought to light by the United Nations Commission of Inquiry into North Korea, and North Korea's own state media, to share powerful personal narratives of human rights abuses. A compassionate yet objective investigation into the factors that sustain and perpetuate the flouting of basic rights, *Dying for Rights* reveals the profound culpability of the North Korean state in the systematic denial of human dignity.

In the years since 9/11, counter-terrorism law and policy has proliferated across the world. This handbook comprehensively surveys how the law has been deployed in all aspects of counter-terrorism. It provides an authoritative and critical analysis of counter-terrorism laws in domestic jurisdictions, taking a comparative approach to a range of jurisdictions, especially the UK, the US, Australia, Canada, and Europe. The contributions to the book are written by experts in the field of terrorism law and policy, allowing for discussion of a wide range of regulatory responses and strategies of governance. The book is divided into four parts, reflective of established counter-terrorism strategic approaches, and covers key themes such as: Policing and special powers, including surveillance Criminal offences and court processes Prevention of radicalisation and manifestations of extremism Protective/preparative security The penology of terrorism In addressing counter-terrorism laws across a broad range of topics and jurisdictions, the handbook will be of great interest and use to researchers, students and practitioners in criminal law, counter-terrorism, and security studies.

This comprehensive handbook, prepared by leading ocean policy academics and practitioners from around the world, presents in-depth analyses of the experiences of fifteen developed and developing nations and four key regions of the world that have taken concrete steps toward cross-cutting and integrated national and regional ocean policy. All chapters follow a common framework for policy analysis. While most coastal nations of the world already have a variety of sectoral policies in place to manage different uses of the ocean (such as shipping, fishing, oil and gas development), in the last two decades, the coastal nations covered in the book have undertaken concerted efforts to articulate and implement an integrated, ecosystem-based vision for the governance of ocean areas under their jurisdiction. This includes goals and procedures to harmonize existing uses and laws, to foster sustainable development of ocean areas, to protect biodiversity and vulnerable resources and ecosystems, and to coordinate the actions of the many government agencies that are typically involved in oceans affairs. The book highlights the serious conflicts of use in most national ocean zones and the varying attempts by nations to follow the prescriptions emanating from the 1982 UN Law of the Sea Convention and the outcomes of the 1992, 2002, and 2012 sustainable development summits. The interrelationship among uses and processes in the coast and ocean requires that ocean governance be integrated, precautionary, and anticipatory. Overall, the book provides a definitive state-of-the-art review and analysis of national and regional ocean policies around the

world.

International GAAP® 2019 is a comprehensive guide to interpreting and implementing International Financial Reporting Standards (IFRS), setting IFRS in a relevant business context and providing insights into how complex practical issues should be resolved in the real world of global financial reporting. This book is an essential tool for anyone applying, auditing, interpreting, regulating, studying or teaching IFRS. Written by EY's financial reporting professionals from around the world, this three-volume guide to reporting under IFRS provides a global perspective on the application of IFRS. Complex technical accounting issues are explained clearly and IFRS is set in a practical context with numerous worked examples and hundreds of illustrations from the published financial reports of major listed companies from around the world. The 2019 edition of International GAAP® has been fully revised and updated in order to:

- Continue to investigate the many implementation issues arising as entities adopt IFRS 9 (Financial Instruments) and IFRS 15 (Revenue from Contracts with Customers).
- Explore the complex implementation issues arising as entities adopt, in 2019, IFRS 16 (Leases).
- Include an updated chapter on the new insurance contracts standard IFRS 17 (Insurance Contracts), which reflects the recent discussions of the IASB's Transition Resource Group on implementation issues raised, proposed narrow-scope amendments to IFRS 17 intended by the IASB, and also explores other matters arising as users prepare for the adoption of this standard.
- Include an amended chapter on the revised Conceptual Framework, which was published in March 2018. The changes to the Conceptual Framework may affect the application of IFRS in situations where no standard applies to a particular transaction or event.
- Address amended standards and new interpretations issued since the preparation of the 2018 edition.
- Explain the many other initiatives that are currently being discussed by the IASB and by the IFRS Interpretations Committee and the potential consequential changes to accounting requirements.
- Provide insight on the many issues relating to the practical application of IFRS, based on the extensive experience of the book's authors in dealing with current issues.

It is clear that more sustainable and efficient use of fresh water resources will become crucial in future global water management to avoid major threats to biological life. Trade in Water Under International Law offers a careful and well-reasoned introduction and analysis of this emerging and largely uncharted subject of international trade law, which has hitherto been of key importance in domestic law and policy, exploring the potential and limits of addressing the use of water resources in the context of World Trade Organization law.

The G20 needs to be bold and pragmatic if it is to deal effectively with the global economy's big issues. Since its establishment in 1999, the G20 has become a key international forum. But it suffers from inherent design flaws and remains a work in progress. When Australia began its presidency of the 2014 summit in Brisbane, many commentators suggested that Australia's chairing of the G20 would reinvigorate it. This timely book looks at what was achieved at the Brisbane Summit and what has happened in its wake. Crucially, it explores what role the G20 could and should play in dealing with such pressing global issues as international taxation, trade, energy and climate change. Expert contributors, many of them former inside players, assess the impact of the summit in the context of the year's broader geopolitical challenges, including Russia's temporary expulsion from the G8 and the failure of the US to ratify its governance reforms to the IMF. Taking stock, contributors question the effectiveness of the G20, and identify the reforms that are needed if it is to offer strong leadership in an integrated global economy. Together they ask, what is the future of the G20 and other 'Gs'?

International GAAP 2020 is a comprehensive guide to interpreting and implementing International Financial Reporting Standards (IFRS), setting IFRS in a relevant business context, and providing insights into how complex practical issues should be resolved in the real world of global financial reporting. This book is an essential tool for anyone applying, auditing, interpreting, regulating, studying, or teaching IFRS. Written by financial reporting professionals from around the world, this guide to reporting under IFRS provides a global perspective, clearly explaining complex technical accounting issues and setting IFRS in a practical context. Numerous worked examples and hundreds of illustrations from the published financial reports of major listed companies from around the world are included. The 2020 edition has been fully revised and updated with information on the latest IFRS changes and current issues.

PDF of this book can be downloaded from: <http://martenscentre.eu/publications/building-lifeline-freedom-eastern-partnership-20>

The Eastern Partnership (EaP) Initiative is the bridge which connects Europe to the countries in its eastern neighbourhood. Those countries were left out of the cycle of peaceful development, which the European project brought to the continent following the Second World War. It aspires to transform these countries into more democratic and prosperous societies. Over the last five years, the EaP has achieved more in some partner countries than in others. Structural policy weaknesses and different socio-economic realities of the partner states notwithstanding, the main challenge to the success of the EaP has come from Russia, which chose to view this policy as a zero-sum game for geopolitical dominance in its shared neighbourhood with Europe. This paper argues that in order to achieve the desired transformations, the EaP needs a fresh start, focusing on different players, methods and political technologies. Failure of the EaP to achieve its goal could deprive another generation of Georgians, Moldovans, Ukrainians and others in the EaP countries of an opportunity for a better life.

This book is a printed edition of the Special Issue "Systems Education for a Sustainable Planet" that was published in Systems

The European Neighbourhood Policy is a key part of the foreign policy of the European Union (EU), through which the EU works with its southern and eastern neighbours with a view to furthering its interests and achieving the closest possible degree of political association and economic integration. The policy is underpinned by a set of values and principles that the EU seeks to promote. The European Neighbourhood Policy – Values and Principles carries out a legal analysis of the values and principles that form the basis for the European Neighbourhood Policy – respect for human

dignity, freedom, democracy, equality, the rule of law and respect for human rights (including the rights of minorities), plus the principles of conditionality, differentiation and coherence. This collection explores the instruments that the EU has deployed under the European Neighbourhood Policy to spread its values and to achieve its interests. It assesses to what extent the EU has been (and is) consistent in upholding its values in its relations with neighbouring countries, and examines how these values have been received by these countries. The book looks in particular at the nature of EU-Russia relations, seeking to identify areas of common interest as well as those of actual and potential disagreement. Proponents of the concept of ecological integrity argue that it is a necessary component of global governance on which the sustainable future of the planet and its inhabitants depends. This book presents the latest research and current thinking on the role of ecological integrity in support of life on Earth and the importance of governance for the common good, or the benefit of all. The book considers whether present forms of governance support the common good, or whether they are endangering its very foundations. It explores the connection between consumerism and capitalism, the destruction of natural resources and with it, the elimination of many of the ecosystem services that support life in general, and human life in particular. Chapters focus on the defence of human rights, and in particular the rights to key resources such as food, water and general health/wellbeing, as well as energy and security. Topics covered include climate change, biodiversity, migration and conflict resolution, with approaches from various perspectives such as politics, ethics, sociology and law. Overall the book provides a stimulating insight into the multifaceted debates surrounding ecological integrity, global governance and sustainability.

Russia's controversial annexation of Crimea in 2014 and its involvement in the conflict in Ukraine have left international audiences stunned. Russia now occupies a central place on the Western security agenda and has been recast as an important area of scholarly inquiry. The conflict has raised important questions about Russia's understanding of conflict management and its approach to contemporary European security. This book provides a timely and contextual exploration of Russia's post-Soviet legacy of conflict management in the backdrop of its interaction with Europe's system of security governance. By exploring Russia's approach from the early 1990s to the present day, the book offers a comprehensive exploration into the evolution of Russian behavior, investigating whether Russia's approach has developed in accordance with the policies and practices of security governance that have emerged in the European experience of conflict management. Together with extensive documentary analysis and elite interviews, it employs the framework of security governance to examine Moscow's behavior across a set of case studies situated in the European political and security environment. It offers a timely contribution to our understanding of Russia's response to intrastate conflict and Russia's broader engagement with its contemporary security environment.

Should the European Neighbourhood Policy stop at the borders of the European Union's immediate neighbouring countries? This book is the first full length study of the 'neighbours of the EU's neighbours', a concept originally introduced by the European Commission with reference to Saharan Africa, the Middle East and Central Asia. These regions in the EU's broader neighbourhood are often perceived as an 'arc of crisis' from which manifold challenges emanate for Europe. This timely book takes stock of the state of the EU's cooperation with the neighbours of its neighbours and explores how the concept might help promote security, stability and prosperity beyond the countries which are formally part of the European Neighbourhood Policy. How can the EU create bridges between these regions? What instruments does the EU have at its disposal and how can it link them in order to respond to the challenges and overcome the current fragmentation? One of the conclusions is the suggestion to consider a pragmatic 'EU Strategy for the Neighbours of its Neighbours' which addresses the needs of the broader EU neighbourhood in a more systematic and consistent manner and helps transform in the long run the 'arc of crisis' into another 'ring of friends'.

International GAAP?? 2021 International GAAP?? 2021 is a detailed guide to interpreting and implementing International Financial Reporting Standards (IFRS). By setting IFRS in a relevant business context, it provides insights on how complex practical issues should be resolved in the real world of global financial reporting. This book is an essential tool for anyone applying, auditing, interpreting, regulating, studying or teaching IFRS. Written by EY financial reporting professionals from around the world, this three-volume guide to reporting under IFRS provides a global perspective on the application of IFRS. The book explains complex technical accounting issues clearly by setting IFRS in a practical context with numerous worked examples and hundreds of illustrations from the published financial reports of major listed companies from around the world. Volume 1 contains the following chapters and sections: International GAAP The IASB's Conceptual Framework Presentation of financial statements and accounting policies Non-current assets held for sale and discontinued operations First-time adoption Consolidated financial statements Consolidation procedures and non-controlling interests Separate and individual financial statements Business combinations Business combinations under common control Investments in associates and joint ventures Joint arrangements Disclosure of interests in other entities Fair value measurement Foreign exchange Hyperinflation Intangible assets Property, plant and equipment Investment property Impairment of fixed assets and goodwill Capitalisation of borrowing costs Inventories Index of extracts from financial statements for all three volumes Index of standards for all three volumes Index for all three volumes EY | Assurance | Tax | Strategy and Transactions | Consulting About EY EY is a global leader in assurance, tax, strategy, transaction and consulting services. The insights and quality services we deliver help build trust and confidence in the capital markets and in economies the world over. We develop outstanding leaders who team to deliver on our promises to all of our stakeholders. In so doing, we play a critical role in building a better working world for our people, for our clients and for our communities. EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. Information about how EY collects and uses personal data and a description of the rights individuals have under data protection legislation are available via ey.com/privacy. For more information about our organization, please visit ey.com. ?? 2021 EYGM Limited. All Rights Reserved. EYG no. 006154-20Gbl BMC Agency GA 1016270 ED None This book is printed on acid-free paper, responsibly manufactured from well-managed FSC??-certified forests and other controlled sources. This material has been prepared for general informational purposes only and is not intended to be relied upon as accounting, tax, legal or other

professional advice. Please refer to your advisors for specific advice. ey.com/igaap

Throughout the book, theoretical foundations necessary for understanding Electronic Commerce (EC) are presented, ranging from consumer behavior to the economic theory of competition. Furthermore, this book presents the most current topics relating to EC as described by a diversified team of experts in a variety of fields, including a senior vice president of an e-commerce-related company. The authors provide website resources, numerous exercises, and extensive references to supplement the theoretical presentations. At the end of each chapter, a list of online resources with links to the websites is also provided. Additionally, extensive, vivid examples from large corporations, small businesses from different industries, and services, governments, and nonprofit agencies from all over the world make concepts come alive in Electronic Commerce. These examples, which were collected by both academicians and practitioners, show the reader the capabilities of EC, its cost and justification, and the innovative ways corporations are using EC in their operations. In this edition (previous editions published by Pearson/Prentice Hall), the authors bring forth the latest trends in e-commerce, including social businesses, social networking, social collaboration, innovations, and mobility.

Traces the development of the ideology of modern Scottish nationalism from the 1960s to the independence referendum in 2014. This 2014 Article IV Consultation highlights that after a steady recovery during 2010–12 from the deep 2009 recession, Armenia's growth softened in 2013 and has remained subdued in 2014. The softening of economic activity has been broad based, as growth of exports and remittances slowed, and government spending was lower than budgeted. Construction, which had declined since the 2009 crisis, was relatively flat. Growth is projected at 2.6 percent in 2014 and is expected to increase only gradually in 2015 and over the medium term in light of expectations of slow growth in key trading partners. The authorities' policies remain geared toward maintaining macroeconomic stability and fostering sustainable and inclusive growth.

This book deals with the sudden demise of Islamists in Egypt and prospects for democratization. It provides an overview of the different causes of the downfall of Morsi and the Islamists in Egypt. Additionally, it is posited that Morsi's coup-proofing strategy, which was modeled after Mubarak's, was responsible for the military turning against him. The author also argues that the Muslim Brotherhood's belief system played a major role in their downfall. The strained civil-military relations in Egypt are examined, as well as its likely future. This project will be of interest to diplomats; journalists; International Affairs specialists, strategists, or scholars of Egyptian politics and the Arab Spring; and anyone interested in social movements and democratization in the Middle East.

International lawyers have long recognised the importance of interpretation to their academic discipline and professional practice. As new insights on interpretation abound in other fields, international law and international lawyers have largely remained wedded to a rule-based approach, focusing almost exclusively on the Vienna Convention on the Law of Treaties. Such an approach neglects interpretation as a distinct and broader field of theoretical inquiry. Interpretation in International Law brings international legal scholars together to engage in sustained reflection on the theme of interpretation. The book is creatively structured around the metaphor of the game, which captures and illuminates the constituent elements of an act of interpretation. The object of the game of interpretation is to persuade the audience that one's interpretation of the law is correct. The rules of play are known and complied with by the players, even though much is left to their skills and strategies. There is also a meta-discourse about the game of interpretation - 'playing the game of game-playing' - which involves consideration of the nature of the game, its underlying stakes, and who gets to decide by what rules one should play. Through a series of diverse contributions, Interpretation in International Law reveals interpretation as an inescapable feature of all areas of international law. It will be of interest and utility to all international lawyers whose work touches upon theoretical or practical aspects of interpretation.

The book analyses EU foreign policy with Turkey over the last decade by uncovering how its internal functioning and structural context affect the European Union's decisions. Acknowledging that EU enlargement policy is part of a broader foreign policy framework, which includes also other domains (energy, migration and CFSP), Elena Baracani adopts a unique approach, combining more actor-oriented factors with structural factors to analyse EU–Turkey Relations at national, multinational and international levels.

This landmark book is the first of its kind to assess the challenges of African region-building and regional integration across all five African sub-regions and more than five decades of experience, considering both political and economic aspects. Leading scholars and practitioners come together to analyze a range of entwined topics, including: the theoretical underpinnings that have informed Africa's regional integration trajectory; the political economy of integration, including the sources of different 'waves' of integration in pan-Africanism and the reaction to neo-liberal economic pressures; the complexities of integration in a context of weak states and the informal regionalization that often occurs in 'borderlands'; the increasing salience of Africa's relationships with rising extra-regional economic powers, including China and India; and comparative lessons from non-African regional blocs, including the EU, ASEAN, and the Southern Common Market. A core argument of this book, running through all chapters, is that region-building must be recognized as a political project as much as if not more than an economic one; successful region-building in Africa will need to include the complex political tasks of strengthening state capacity (including states' capacity as 'developmental states' that can actively engage in economic planning), resolving long-standing conflicts over resources and political dominance, improving democratic governance, and developing trans-national political structures that are legitimate and inclusive.

This collection examines how the EU is seen in the two regions that are at the centre of its geopolitical interest. Focusing on Eastern Europe and sub-Saharan Africa, it provides a critical assessment of how their external perceptions relate to EU policy towards them.

Apart from MiFID, the Alternative Investment Fund Managers Directive (AIFMD) may be the most important European asset management regulation of the early twenty-first century. In this in-depth analytical and critical discussion of the content and system of the directive, thirty-eight contributing authors – academics, lawyers, consultants, fund supervisors, and fund industry experts – examine the AIFMD from every angle. They cover structure, regulatory history, scope, appointment and authorization of the manager, the requirements for depositaries and prime brokers, rules on delegation, reporting requirements, transitional provisions, and the objectives stipulated in the recitals and other official documents. The challenging implications and contexts they examine include the following: – connection with systemic risk and the financial crisis; - nexus with insurance for negligent conduct; - connection with corporate governance doctrine; - risk management; - transparency; - the cross-border dimension; - liability for lost assets; - impact on alternative investment strategies, and - the nexus with the European Regulation on Long-Term Investment Funds (ELTIFR). Nine country reports, representing most of Europe's financial centres and fund markets add a national perspective to the discussion of the European regulation. These chapters deal with the potential interactions among the AIFMD and the relevant laws and regulations of Austria, France, Germany, Italy, Luxembourg, Liechtenstein, The Netherlands, Malta and the United Kingdom. The second edition of the book continues to deliver not only the much-needed discussion of the inconsistencies and difficulties when applying the directive, but also provides guidance and potential solutions to the problems it raises. The second edition considers all new developments in the field of alternative investment funds, their managers, depositaries, and prime brokers,

including, but not limited to, statements by the European Securities and Markets Authority (ESMA) and national competent authorities on the interpretation of the AIFMD, as well as new European regulation, in particular the PRIIPS Regulation, the ELTIF Regulation, the Regulation on European Venture Capital Funds (EuVeCaR), the Regulation on European Social Entrepreneurship Funds (EUSEFR), MiFID II, and UCITS V. The book will be warmly welcomed by investors and their counsel, fund managers, depositaries, asset managers, administrators, as well as regulators and academics in the field.

Africans Investing in Africa explores intra-African trade and investment by showing how, where and why Africans invest across Africa; to identify the economic, political and social experiences that hinder or stimulate investment; and to highlight examples of pan-African investors. Based on extensive empirical work by a cross-European group of researchers, this book assesses the impact of the creation of the European External Action Service (EEAS) on the national foreign policy-making processes and institutions of the EU member states. As such, the contributions cover both the involvement of the national diplomatic and foreign policy actors in shaping the outlook of the EEAS and its mission, as well as the changes (or not) it has produced for those actors of the member states. The analysis draws in theoretical frameworks from Europeanization and socialization, but also from intergovernmental frameworks of policy-making within the European Union. An introduction by the editors outlines the issues and trends examined in the book and establishes the theoretical and methodological framework. Split into 2 sections, Part I: EEAS and national diplomacies as part of global and European structures has contributions by Richard Whitman, Rosa Balfour, Christian Lequesne, Caterina Carta and Simon Duke. Part II: National diplomacies shaping and being shaped by the EEAS is covered by Daniel Fiott, Fabien Terpan, Cornelius Adebahr, Andrea Frontini, Ignacio Molina and Alicia Sorroza, Laura C. Ferreira-Pereira, Alena Vysotskaya G. Vieira and Louise van Schaik, Grzegorz Gromadzki, Mark Rhinard, Jakob Lewander and Sara Norrevik, Sabina Kajnc Lange, Ruby Gropas and George Tzogopoulos, Vit Beneš and Kristi Raik. This book is much needed, especially in an era when the EU is trying to pull its weight in the international sphere (e.g. Syria, Iran, the Arab Spring, Chinese relations and emerging powers) but also at a time when the EU is trying to recalibrate its institutional structure in light of the current financial predicaments and questions on the democratic legitimacy of the European project.

Numerous jurisdictions worldwide have augmented their ratification of the New York Convention of 1958 with the UNCITRAL Model Law 1985 (UML), which takes a giant step forward toward global uniformity in legal application and understanding of the arbitration process. This book develops a standard or benchmark for the UML objective of uniformity, using the relevant legislation and case law of Hong Kong, Singapore, and Australia to consider whether a uniform approach to implementation of the UML and its interpretation is being achieved across those jurisdictions. The author's methodological tools are eminently adaptable to other jurisdictions. Given the importance of the ability to set aside an arbitral award, the body of case law on setting aside and the directly related area of enforcement, the emphasis throughout is on Article 34. In addition, the study considers: - the meaning of uniformity in law and in the context of the UML; - the correct approach to interpretation of the UML pre and post Article 2A; - the interpretational relationship between the UML and the Convention on Contracts for the International Sale of Goods (CISG); - the relationship between the UML and the New York Convention; - the degree of textual uniformity of Article 34 with the three jurisdictions focused on; and - the degree of applied uniformity of Article 34 both in terms of juristic methodology and similarity of results. The author, with more than thirty years of practice in the field of commercial arbitration in Hong Kong, has had access to voluminous cases spanning decades and brings his specialist expertise to the subject. This book considers whether the UML has succeeded in its aim of achieving uniformity. It serves as a guide, both academic and practical, to exploring and adopting the correct approach to the interpretation of the UML as well as to the method of classification of court decisions under the UML. This study is of immeasurable academic and practical value.

IFRSs, the standards set by the International Accounting Standards Board (IASB), are complex and sometimes obscure. Understanding their implications and applying them appropriately requires something special; and that is why International GAAP® 2015 is the essential tool for anyone applying, auditing, interpreting, regulating, studying and teaching international financial reporting. It provides expert interpretation and practical guidance for busy professionals, and includes, in every chapter, detailed analysis of how complex financial reporting problems can be resolved appropriately and effectively. The International Financial Reporting Group of Ernst & Young includes financial reporting specialists from throughout the world. Complex technical accounting issues are explained clearly in a practical working context that enables immediate understanding of the point at issue. International GAAP® 2015 is the only globally focused work on IFRSs. It is not constrained by any individual country's legislation or financial reporting regulations, and it ensures an international consistency of approach unavailable elsewhere. It shows how difficult practical issues should be approached in the complex, global world of international financial reporting, where IFRSs have become the accepted financial reporting system in more than 100 countries. This integrated approach provides a unique level of authoritative material for anyone involved in preparing, interpreting or auditing company accounts, for regulators, academic researchers and for all students of accountancy. All aspects of the detailed requirements of IFRS are dealt with on a topic-by-topic basis. Each chapter of International GAAP® 2015 deals with a key area of IFRS and has a common structure for ease of use: • An introduction to the background issues • An explanation of relevant principles • A clear exposition of the requirements of IFRS • A discussion of the implications in practice and possible alternative solutions available • Worked examples • Extracts from real company accounts • A full listing of the required disclosures

This book examines the role and potential of derivative actions in shareholder protection in public limited companies. Derivative actions have been a focal point of legislators' agendas on shareholder protection, in the past few decades, throughout Europe and beyond. Nevertheless, there remain jurisdictions, such as Greece, which are still devoid of this remedy. Against this backdrop, this book examines whether and how the derivative action may improve shareholder protection, constituting thus a mechanism that justifies legislative attention. It does so in three parts. First, it analyses the desirable role derivative actions assume in protecting shareholder property, monitoring corporate management and mitigating agency costs, alongside their economic implications, introducing the reader to the contemporary international debate on the topic. Having set the desiderata, the second part proceeds with the comparative analysis of Greek, German and UK law – jurisdictions that have recently reformed their provisions on shareholder protection – examining not only the law on derivative actions and their Greek counterpart remedy but also mechanisms of shareholder protection that do, or could, assume functions similar to those of the derivative action. By critically assessing the merits and failures of the respective UK, German and Greek shareholder protection laws, the book then proceeds to offer (in Part III) a model framework of shareholders' derivative litigation for jurisdictions considering reform. Written in an accessible format, it will be an invaluable resource for anyone interested in this important aspect of company law and corporate governance. IFRSs, the standards set by the International Accounting Standards Board (IASB), are complex and sometimes obscure.

Understanding their implications and applying them appropriately requires something special; and that is why International GAAP® 2017 is the essential tool for anyone applying, auditing, interpreting, regulating, studying and teaching international financial reporting. It provides expert interpretation and practical guidance for busy professionals, and includes, in every chapter, detailed analysis of how complex financial reporting problems can be resolved appropriately and effectively. The International Financial Reporting Group of Ernst & Young includes financial reporting specialists from throughout the world. Complex technical accounting issues are explained clearly in a practical working context that enables immediate understanding of the point at issue. International GAAP® 2017 is the only globally focused work on IFRSs. It is not constrained by any individual country's legislation or financial

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The Great Game in West Asia examines the strategic competition between Iran and Turkey for power and influence in the South Caucasus. As much of the world's attention has been diverted to conflicts and flashpoints near and far, a new great game has been unravelling between Iran and Turkey in the South Caucasus.

This is a book about the internal dimension of the rule of law in the European Union (EU). The EU is a community based on law which adheres to and promotes a set of common values between the Member States. The preservation of these values (such as legality, legal certainty, prohibition of arbitrariness, respect for fundamental rights) is pivotal to the success of European integration and the well-being of the individuals within it. Yet, the EU rule of law suffers from an imposter syndrome and has been the subject of criticism: ie that it is only part of the EU agenda in order to legitimise sweeping new powers and policies, and that it plays little or no role in promoting a culture of compliance for either deviant EU Institutions or for Member States. This book will examine whether the EU rule of law deserves those criticisms. It will offer an analytical guide to the EU rule of law by conceptualising it and locating it within the sources of EU law. It will then ask whether the EU is based on the rule of law - a question which is answered in the affirmative, but one which has to be considered in the context of compliance and the overall effectiveness of the EU enforcement acquis. It is argued that while the EU means well in its aim to preserve unity in an increasingly diversified Europe, the extent to which it can pave the way to a better world (based on a transnational rule of law concept akin to good governance and improvement of citizens' lives) is dependent on the commitment of all European integration stakeholders to the EU project.

The idea for this book is derived from the scantiness of academic references on the European Union's policies towards the Black Sea, relative to this region's officially stated significance for the EU. Even though the EU plays a vital role in Black Sea political agendas, the EU's cooperation with the region is not extensively covered by academic discussions and literature. This is mostly due to the fact that the EU's focus on foreign affairs is mainly associated with the Balkans, as part the current and potential expansion, and the Middle East, as a direct consequence of the upheaval of the Arab Spring. The Black Sea region is crucially important for the EU because of the opportunities and challenges that the region presents, both politically and socio-economically. Contributions to this book mostly focus on specific issues of EU-Black Sea cooperation, from conflict to the environment to democracy, and how these particular relationships are perceived within the region as well as through the lenses of stakeholders such as Russia, Turkey, and the USA. Overall, the collection focuses on projecting a more efficient role and a holistic strategy for the EU in its approach towards the Black Sea region, testifying to the need for a strong EU presence. For this reason, the Black Sea area remains 'the neighbourhood too close to, yet still far from, the European Union'. This book was originally published as a special issue of the Journal of Balkan and Near Eastern Studies.

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