

## The Routledge Companion To Tax Avoidance Research Routledge Companions In Business Management And Accounting

An inherently interdisciplinary subject, tax avoidance has attracted growing interest of scholars in many fields. No longer limited to law and accounting, research increasingly has been conducted from other perspectives, such as anthropology, business ethics, corporate social responsibility, and economic psychology. This was –recently stimulated by politicians, mass media, and the public focussing on tax avoidance after the global financial and economic crisis put a squeeze on private and public finances. New challenges were posed by changing definitions and controversies in the interpretation of tax avoidance concept, as well as a host of new rules and policies that need to be fully understood. This collection provides a comprehensive guide to students and academics on the subjects of tax avoidance from an interdisciplinary perspective, exploring the areas of accounting, law, economics, psychology, and sociology. It covers global as well as regional issues, presents a discussion of the definition, legality, morality, and psychology of tax avoidance, and provides guidance on measurement of economic effect of tax avoidance activities. With a truly international selection of authors from the UK, North America, Africa, Asia, Australasia, Middle East, and continental Europe, with well-known experts and rising stars of the field, the contributors cover the entire terrain of this important topic. The Routledge Companion to Tax Avoidance Research is a ground-breaking attempt to bring together scholarly research in tax avoidance, offering rigorous academic analysis of an important and hotly debated issue in a structured and balanced way. This Companion provides a review of global value chains (GVCs) and the megatrends that are shaping them and will continue to reshape them in deep-set trajectories of change over the next few decades. Megatrends herald both challenges and opportunities. With the growing interest among business leaders and researchers in GVCs, this is a reference work which fills a gap in current literature by focusing on the new features of GVCs, including the shift of global purchasing power towards developing economies, the significance of emerging technologies and data analytics, the increasing tensions between globalisation and de-globalisation, and the role of micro-multinationals, start-up entrepreneurs, the public sector and middle markets in a fast-changing global economy. The early chapters are essentially intradisciplinary in character, with the first seeking to explore some historical aspects of GVCs. Subsequent chapters cover the theory and practice of operations and supply chain management, emerging supply chain technologies, and the impact of inter-firm collaboration across sectors and economies. The final chapters take a more interdisciplinary approach and examine topics at the interface of GVCs with the economy, society, culture and politics. This comprehensive handbook provides a timely analysis of leading-edge global megatrends and practices in one volume.

Marketing has changed substantially in the last few years. With more and more research conducted in marketing and consumer behaviour fields, and technological advances and applications occurring on a regular basis, the future of marketing opens up a world of exciting opportunities. Going beyond a state-of-the-art view of the discipline, this innovative volume focuses on the advances being made in many different areas such as; critical thinking, new paradigms, novel conceptualisations, as well as key technological innovations with a direct impact on the theory and practice of marketing. Each chapter presents an expert overview, and an analytical and engaging discussion of the topic, as well as introducing a specific research agenda paving the way for the future. The Routledge Companion to the Future of Marketing provides the reader with a comprehensive set of visionary insights into the future of marketing. This prestigious collection aims to challenge the mindset of marketing scholars, transforming current thinking into new perspectives and advances in marketing knowledge. Foreword Wayne S. DeSarbo, Smeal College of Business, Pennsylvania State University, USA "The Future of Marketing" presents 22 different chapters written by some of the top scholars in the field of Marketing. These 22 chapters are organized into four topical areas: (1) New paradigms and philosophical insights (Chapters 1-5), (2) Contributions from other scientific fields (Chapters 6-9), (3) Reconnecting with consumers and markets (Chapters 10-17), and (4) New methodological insights in scholarly research in the field (Chapters 18-22). Thus, there are a number of diverse areas treated here ranging from futuristic managerial philosophies to state of the art qualitative and quantitative methodologies applicable to the various types of Marketing problems to be faced in the future. There are a number of implicit guidelines (and future research areas and needs) that can be gleaned for (quantitative) modelers in terms of the issues and considerations that their constructed models should explicitly accommodate in future empirical endeavors: Heterogeneity When modeling consumer perceptions, preferences, utility structures, choices, etc., it is important to avoid potential masking issues that aggregate models are subject to in many cases. In the simple case, consider a regression scenario where there are two equal sized segments whose utility functions (as a function of price) are opposite reflections of each other. Aggregating the sample in one large analysis yields a non-significant price elasticity coefficient, whereas estimating separate utility functions by segment displays the true structure in the data. While latent structure and hierarchical Bayesian methods have been developed for disaggregate analyses, a number of methodological issues exist with such existent approaches that provide fertile ground for future research. Competition Many quantitative models are estimated at a brand level and reflect only the efforts of that sole brand. For example, in many customer satisfaction studies, attention is often paid to the consumers of a particular client brand or service in an effort to portray their performance and derive the important drivers of satisfaction. Financial optimization models are then often constructed to examine where a company should invest its resources to best improve sales, retention, word of mouth, loyalty, etc. These studies need to occur in a fully competitive setting where one derives a full picture of the competitive market place. Managers need to know the relative importance of the drivers of satisfaction for their brand/service as well as for their competitors. In addition, knowledge of the relative performance of their brand relative to competitors is necessary information for strategy formation. Ideally, one would hope to see modeling efforts which also examine cross effects in terms of how Brand A's policy affects other brands. Over time, competitive dynamics are also important as discussed next. Dynamics As seen in the various chapters, this can assume many different manifestations. Related to the previous category above related to competition, it is often necessary to examine competitive dynamics as opposed to comparative statics where the modeler of the future examines simultaneous and/or sequential optimization by each of the competitors in a market place in a game theoretic context. In such a manner, it will not be the case that all competitors end up enacting the same exact identical strategies. Alternatively, the models of the future should be adaptive and have the ability to "learn" from past data, as well as benefit from informed managerial expert input and constraints. Parameter values that change/adapt during the duration of the data are also a desirable feature. Non-Linearity Traditional linear response functions do not typically yield realistic normative managerial guidelines or optimized solutions. End point solutions that suggest "all or none" types of resource allocations are useless in most realistic Marketing applications. A large amount of work is required in this area as Marketing often lacks the strong theory necessary to provide such insight regarding the models that are constructed. In addition, multiple objective functions need to be accommodated with the use of multicriterion optimization methods Endogeneity Often times, there are hidden effects embedded in the various independent variables the Marketer believes are exogenous and truly independent. These may be due to effect of lagged variables, managerial decision making practice, etc. To ignore such effects, threatens the integrity of the models Marketers construct. For example, in traditional regression models, such endogeneity often produces a correlation between the independent variable in question and the error term, often resulting in biased estimates when employing ordinary least-squares estimation. Moderation/Mediation There are times particularly in regression approaches where the relationships between two variables are affected by values of a third variable. In such cases, we need to employ selected interaction effects to measure such moderated effects. Interaction effects are often needed to model the synergistic or catalytic effects of various independent variables. Alternatively, in a

mediation regression model, rather than hypothesizing a direct causal relationship between the independent variable and the dependent variable, a mediational model hypothesizes that the independent variable influences the mediator variable, which in turn influences the dependent variable. Thus, such moderator and mediator variables serve to clarify the nature of the relationship between the independent and dependent variables. Marketers need to be aware of such potential inter-relationships. Models Guided by Theory Ideally, the models we construct should be more than just data analytic structures which approximate the relationships found in the data. Where possible, models should be constructed on the basis of available sound Marketing theory describing the process being modeled. One of the advantages of structural equation models is that one can utilize such a methodology to test and implement some a priori theory describing the relationship or causal nature of various inter-related constructs. This feature has been lacking in the general modeling efforts to date. A major reason for this is due to the lack of adequate theory development for most of the processes encountered in Marketing. For example, we have no solid Marketing theory regarding the structure of marketing mix response models. Thus progress must be advanced in such areas so that the models we construct are more robust and explainable. I wish to personally thank the co-editors and various authors of the "Future of Marketing" for opening the door to get a glimpse of the future in the field of Marketing. The hope is that this new book will provide fresh ideas to guide future research to improve the field of Marketing and define the next generation of research efforts as the torch gets passed to future generations.

Taxes are an inescapable part of life. They are perhaps the most economically consequential aspect of the relationship between individuals and their government. Understanding tax development and implementation, not to mention the political forces involved, is critical to fully appreciating and critiquing that relationship. *Tax Politics and Policy* offers a comprehensive survey of taxation in the United States. It explores competing theories of taxation's role in civil society; investigates the evolution and impact of taxes on income, consumption, and assets; and highlights the role of interest groups in tax policy. This is the first book to include a separate look at "sin" taxes on tobacco, alcohol, marijuana, and sugar. The book concludes with a look at tax reform ideas, both old and new. This book is written for a broad audience—from upper-level undergraduates to graduate students in public policy, public administration, political science, economics, and related fields—and anyone else that has ever paid taxes.

The concept of "fair value" marked a major departure from traditional cost accounting. In theory, under this approach a balance sheet that better reflects the current value of assets and liabilities. Critics of fair value argue that it is less useful over longer time frames and prone to distortion by market inefficiencies resulting in procyclicality in the financial system by exacerbating market swings. Comprising contributions from a unique mixture of academics, standard setters and practitioners, and edited by internationally recognized experts, this book, on a controversial and intensely debated topic, is a comprehensive reference source which: examines the use of fair value in international financial reporting standards and the US standard SFAS 157 Fair Value Measurement, setting out the case for and against looks at fair value from a number of different theoretical and practical perspectives, including a critical review of the merits and arguments against the use of fair value accounting explores fair value accounting in practice, involvement in the Great Financial Crisis, implications for managerial reporting discretion, compensation and investment This volume is an indispensable reference that is deserving of a place on the bookshelves of both libraries and all those working in, studying, or researching the areas of international accounting, financial accounting and reporting.

Information technology has permeated all walks of life in the past two decades. Accounting is no exception. Be it financial accounting, management accounting, or audit, information technology and systems have simplified daily tasks and routine work, simplified reporting, and changed how accounting is done. *The Routledge Companion to Accounting Information Systems* provides a prestige reference work which offers students and researchers an introduction to current and emerging scholarship in the discipline. Contributions from an international cast of authors provides a balanced view of both the technical underpinnings and organisational consequences of accounting information systems. With a focus on the business consequences of technology, this unique reference book will be a vital resource for students and researchers involved in accounting and information management.

A groundbreaking reference, this book provides a comprehensive review of tax policy from political, legal, constitutional, administrative, and economic perspectives. A collection of writings from over 45 prominent tax experts, it charts the influence of taxation on economic activity and economic behavior. Featuring over 2400 references, tables, equations, and drawings, the book describes how taxes affect individual and business behavior, shows how taxes operate as work and investment incentives, explains how tax structures impact different income groups, weighs the balanced use of sales, property, and personal income taxes, traces the influence of recent tax changes, and more.

*The Routledge Companion to Banking Regulation and Reform* provides a prestigious cutting edge international reference work offering students, researchers and policy makers a comprehensive guide to the paradigm shift in banking studies since the historic financial crisis in 2007. The transformation in banking over the last two decades has not been authoritatively and critically analysed by the mainstream academic literature. This unique collection brings together a multi-disciplinary group of leading authorities in the field to analyse and investigate post-crisis regulation and reform. Representing the wide spectrum of non-mainstream economics and finance, topics range widely from financial innovation to misconduct in banking, varieties of Eurozone banking to reforming dysfunctional global banking as well as topical issues such as off-shore financial centres, Libor fixing, corporate governance and the Dodd-Frank Act. Bringing together an authoritative range of international experts and perspectives, this invaluable body of heterodox research work provides a comprehensive compendium for researchers and academics of banking and finance as well as regulators and policy makers concerned with the global impact of financial institutions.

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.

Upon publication in 1791-92, the two parts of Thomas Paine's *Rights of Man* proved to be both immensely popular and highly controversial. An immediate bestseller, it not only defended the French revolution but also challenged current laws, customs, and government. *The Routledge Guidebook to Paine's Rights of Man* provides the first comprehensive and fully contextualized introduction to this foundational text in the history of modern political thought, addressing its central themes, reception, and influence. The Guidebook examines: the history of rights, populism, representative governments, and challenges to monarchy from the 12th through 18th century; Paine's arguments against monarchies, mixed governments, war, and state-church establishments; Paine's views on constitutions; Paine's proposals regarding suffrage, inequality, poverty, and public welfare; Paine's revolution in rhetoric and style; the critical reception upon publication and influence through the centuries, as well as

Paine's relevance today. The Routledge Guidebook to Paine's Rights of Man is essential reading for students of eighteenth-century American and British history, politics and philosophy, and anyone approaching Paine's work for the first time.

The UN-supported Principles for Responsible Investment initiative has led to around a third of the world's financial assets being managed with a commitment to invest in a way that considers environmental, social or governance (ESG) criteria. The responsible investment trend has increased dramatically since the global financial crisis, yet understanding of this field remains at an early stage. This handbook provides an atlas of current practice in the field of responsible investment. With a large global team of expert contributors, the book explores the impact of responsible investment on key financial actors ranging from mainstream asset managers to religious organizations. Offering students and researchers a comprehensive introduction to current scholarship and international structures in the expanding discipline of responsible investment, this handbook is vital reading across the fields of finance, economics and accounting.

This book addresses the phenomenon of tax transparency by multinational enterprises, setting it apart from tax avoidance and tax evasion. In this book, tax transparency is placed in a historical background and is contextualized by investigating the possible drivers and hindering factors to tax transparency.

Over the last several decades, there has been a growing interest in theoretical, empirical, and experimental work on all aspects of tax compliance and tax evasion. The essays in this volume summarize the existing state of knowledge of tax compliance and tax evasion, present new thinking about this issue, and analyze the empirical relevance of these new perspectives. The original essays in this volume represent an attempt to provide a framework on compliance that moves beyond the economics-of-crime perspective, one that provides a more complete understanding of individual (and group) decisions, and one that is more consistent with empirical evidence. It is the insights of behavioural economics that provide much of the bases for these essays and the main theme running through this book is that the basic model of individual choice must be expanded, by introducing some aspects of behaviour or motivation considered explicitly by other social sciences.

There is increasing interest in accounting issues in China. Despite a relatively short history, China's stock market is the world's second largest. This growth has been accompanied by increasing demand for accounting information alongside reforms of accounting and auditing rules, as international investors have paid increasing attention to investment opportunities in this dynamic and energetic country with a large population and economic growth potentials. Despite this, at present there are few books which offer students, academics and practitioners a comprehensive guide to current accounting issues in China. The Routledge Companion to Accounting in China fills this important gap in the literature. The volume is organized in six thematic sections which cover capital market and corporate finance, financial accounting, managerial accounting, auditing, taxation and internal controls. The structure is intended to reflect the increasing diversity of contemporary accounting issues in China, including a balanced overview of current knowledge, identifying issues and discussing relevant debates. This book is a prestigious reference work which offers students, academics and practitioners an introduction to current accounting issues in the emerging market of China.

The Routledge Companion to Media, Sex and Sexuality is a vibrant and authoritative exploration of the ways in which sex and sexualities are mediated in modern media and everyday life. The 40 chapters in this volume offer a snapshot of the remarkable diversification of approaches and research within the field, bringing together a wide range of scholars and researchers from around the world and from different disciplinary backgrounds including cultural studies, education, history, media studies, sexuality studies and sociology. The volume presents a broad array of global and transnational issues and intersectional perspectives, as authors address a series of important questions that have consequences for current and future thinking in the field. Topics explored include post-feminism, masculinities, media industries, queer identities, video games, media activism, music videos, sexualisation, celebrities, sport, sex-advice books, pornography and erotica, and social and mobile media. The Routledge Companion to Media, Sex and Sexuality is an essential guide to the central ideas, concepts and debates currently shaping research in mediated sexualities and the connections between conceptions of sexual identity, bodies and media technologies.

The Routledge Companion to the Cultural Industries is collection of contemporary scholarship on the cultural industries and seeks to re-assert the importance of cultural production and consumption against the purely economic imperatives of the 'creative industries'. Across 43 chapters drawn from a wide range of geographic and disciplinary perspectives, this comprehensive volume offers a critical and empirically-informed examination of the contemporary cultural industries. A range of cultural industries are explored, from videogames to art galleries, all the time focussing on the culture that is being produced and its wider symbolic and socio-cultural meaning. Individual chapters consider their industrial structure, the policy that governs them, their geography, the labour that produces them, and the meaning they offer to consumers and participants. The collection also explores the historical dimension of cultural industry debates providing context for new readers, as well as critical orientation for those more familiar with the subject. Questions of industry structure, labour, place, international development, consumption and regulation are all explored in terms of their historical trajectory and potential future direction. By assessing the current challenges facing the cultural industries this collection of contemporary scholarship provides students and researchers with an essential guide to key ideas, issues, concepts and debates in the field.

Financialization has become the go-to term for scholars grappling with the growth of finance. This Handbook offers the first comprehensive survey of the scholarship on financialization, connecting finance with changes in politics, technology, culture, society and the economy. It takes stock of the diverse avenues of research that comprise financialization studies and the contributions they have made to understanding the changes in contemporary societies driven by the rise of finance. The chapters chart the field's evolution from research describing and critiquing the manifestations of financialization towards scholarship that pinpoints the driving forces, mechanisms and boundaries of financialization. Written for researchers and students not only in economics but from across the social sciences and the humanities, this book offers a decidedly global and pluri-disciplinary view on financialization for those who are looking to understand the changing face of finance and its consequences.

The tax system is one of the instruments said to be available to translate development policy objectives into practice. The wide-ranging papers collected together in this volume, first published in 1978, explore different aspects of the link between national development objectives and the tax system. Attention is particularly focused on traditional aims such as growth, fair distribution and economic stabilisation and development. Articles written by distinguished experts in the fields of public finance and economic development clarify the concepts of taxable capacity and tax effort, and examine the connections between growth and changes within the tax system.

In this book, first published in 1939, an analysis is given of the incidence both of partial income taxes, that is of income taxes which

are levied on the incomes arising from particular lines of industry, and of a general income tax.

Behavioural research is well established in the social sciences, and has flourished in the field of accounting in recent decades. This far-reaching and reliable collection provides a definitive resource on current knowledge in this new approach, as well as providing a guide to the development and implementation of a Behavioural Accounting Research project. The Routledge Companion to Behavioural Accounting Research covers a full range of theoretical, methodological and statistical approaches relied upon by behavioural accounting researchers, giving the reader a good grounding in both theoretical perspectives and practical applications. The perspectives cover a range of countries and contexts, bringing in seminal chapters by an international selection of behavioural accounting scholars, including Robert Libby and William R. Kinney, Jr. This book is a vital introduction for Ph.D. students as well as a valuable resource for established behavioural accounting researchers.

The Routledge Companion to the Philosophy of Law provides a comprehensive, non-technical philosophical treatment of the fundamental questions about the nature of law. Its coverage includes law's relation to morality and the moral obligations to obey the law, the main philosophical debates about particular legal areas such as criminal responsibility, property, contracts, family law, law and justice in the international domain, legal paternalism and the rule of law. The entirely new content has been written specifically for newcomers to the field, making the volume particularly useful for undergraduate and graduate courses in philosophy of law and related areas. All 39 chapters, written by the world's leading researchers and edited by an internationally distinguished scholar, bring a focused, philosophical perspective to their subjects. The Routledge Companion to the Philosophy of Law promises to be a valuable and much consulted student resource for many years.

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The last decade has seen important changes taking place in the tax regimes of many European countries. A comprehensive picture of what is happening in European fiscal systems has not been easy to find - until now. This impressive book featuring contributions from leading scholars, will be of great interest not only to academics but also to those involved in the financial sectors across the world.

Comprising five thematic sections, this volume provides a critical, international and interdisciplinary exploration of employment relations. It examines the major subjects and emerging areas within the field, including essays on institutional theory, voice, new actors, precarious work and employment. Led by a well-respected team of editors, the contributors examine current knowledge and debates within each topic, offering cutting-edge analysis and reflection. The Routledge Companion to Employment Relations is an extensive reference work that offers students and researchers an introduction to current scholarship in the longstanding discipline of employment relations. It will be an essential addition to library collections in business and management, law, economics, sociology and political economy.

The Routledge Companion to Air Transport Management provides a comprehensive, up-to-date review of air transport management research and literature. This exciting new handbook provides a unique repository of current knowledge and critical debate with an international focus, considering both developed and emerging markets, and covering key sectors of the air transport industry. The companion consists of 25 chapters that are written by 39 leading researchers, scholars and industry experts based at universities, research institutes, and air transport companies and organisations in 12 different countries in Africa, Asia-Pacific, Europe and North America to provide a definitive, trustworthy resource. The international team of contributors have proven experience of research and publication in their specialist areas, and contribute to this companion by drawing upon research published mainly in academic, industry and government sources. This seminal companion is a vital resource for researchers, scholars and students of air transport management. It is organised into three parts: current state of the air transport sectors (Part I); application of management disciplines to airlines and airports (Part II); and key selected themes (Part III).

This book asks why tax policy is both attracted to and repelled by the idea of justice. Accepting the invitation of economist Henry Simons to acknowledge that tax justice is a theological concept, the work explores theological doctrines of taxation to answer the presenting question. The overall message of the book is that taxation is an instrument of justice, but only when taxes take into account multiple goods in society: the requirements of the government, the property rights of society's members, and the material needs of the poor. It is argued that this answer to the presenting question is a theological and ethical answer in that it derives from the insistence of Christian thinkers that tax policy take into account material human need (*necessitas*). Without the *necessitas* component of the tax balance, tax systems end up honoring only one of the three components of the tax equation and cease to reflect a coherent idea of justice. The book will be of interest to academics and researchers working in the areas of tax law, economics, theology, and history.

The Routledge Companion to Social Theory provides an authoritative, comprehensive and provocative introduction to the key traditions of thought in social theory today. This ground-breaking reference work brings together major contributors, both established and emergent new voices, to reflect on the ways in which social theory sheds light on the contemporary social world. Represented are: the traditions of classical social thought symbolic interactionism psychoanalysis structuralism, post-structuralism and postmodernism identity theories globalization theories. The Routledge Companion to Social Theory is designed to give a sense of the complexities of both classical and contemporary social theory. Including a helpful glossary of key terms and theorists, this accessible guide is essential reading for students and professionals in social theory, sociology, philosophy, cultural studies, women's studies and politics.

The fields of Economic Geography and International Business share an interest in the same phenomena, whilst each provides both a differing perspective and different research methods in attempting to understand those phenomena. The Routledge Companion to the Geography of International Business explores the nature and scope of inter-disciplinary work between Economic Geography and International Business in explaining the central issues in the international economy. Contributions written by leading specialists in each field (including some chapters written by inter-disciplinary teams) focus on the nature of multinational firms and their strategies, where they choose to locate their activities, how they create and manage international networks and the key relationships between multinationals and the places where they place their operations. Topics covered include the internationalisation of service industries, the influence of location on the competitiveness of firms and the economic dynamism of regions and where economic activity takes place and how knowledge, goods and services flow between locations. The book examines the areas for fruitful inter-disciplinary work between International Business and Economic Geography and sets out a road map for future joint research, and is an essential resource for students and practitioners of International Business and Economic Development.

The Routledge Companion to Remix Studies comprises contemporary texts by key authors and artists who are active in the emerging field of remix studies. As an organic international movement, remix culture originated in the popular music culture of the 1970s, and has since grown into a rich cultural activity encompassing numerous forms of media. The act of recombining pre-existing material brings up pressing questions of authenticity, reception, authorship, copyright, and the techno-politics of media activism. This book approaches remix studies from various angles, including sections on history, aesthetics, ethics, politics, and practice, and presents theoretical chapters alongside case studies of remix projects. The Routledge Companion to Remix Studies is a valuable resource for both researchers and remix practitioners, as well as a teaching tool for instructors using remix practices in the classroom.

The perspective of this book is to present "ethics" as a conversation about how we decide what is good or bad, right or wrong. It is a collection of conversations employed by educators to assist accounting students in developing their understanding of accounting's ethical aspects and to help them develop into critical thinkers who consider the ethical complexities of the function of accounting in human society. Because we are social beings, ethics is a central human concern, since it involves determining the ethicality of human actions and their effect on other individuals, as well as determining the collective societal acceptance or rejection of an action. Thus, the book's primary goal is to call attention to the intersectionality of accounting and ethics and to encourage students and researchers to consider the ethical implications of accounting decisions. The book contains a diversity of perspectives within which discussions of accountants' and accounting's ethical responsibilities may occur. The contributing authors were deliberately chosen for their diverse perspectives on whence moral guidance for accounting may come. Each chapter stands on its own and represents the thinking of its authors. The book is not a primer on correct behavior for accountants but a place where educators may spur the conversation along.

This companion provides a definitive and cutting-edge guide to the study of imaginary and virtual worlds across a range of media, including literature, television, film, and games. From the Star Trek universe, Thomas More's classic Utopia, and J. R. R. Tolkien's Arda, to elaborate, user-created game worlds like Minecraft, contributors present interdisciplinary perspectives on authorship, world structure/design, and narrative. The Routledge Companion to Imaginary Worlds offers new approaches to imaginary worlds as an art form and cultural phenomenon, explorations of the technical and creative dimensions of world-building, and studies of specific worlds and worldbuilders.

This book discusses which is the most appropriate tax dimension to best manage the new horizons of the global and digital economy. In this perspective, the efficiency of the main models is examined and two fundamental proposals are put forth: the first one aims at a coordination of the Destination-Based approach with the role of some specific digital assets, such as user data; the second one is a framework for a possible futuristic tax phenomenon all internal to the world of the internet and not linked to traditional territorial States. The compliance of these models with the constitutional principles that western democratic systems have affirmed over time in matters of taxation is then analyzed with particular regard to legal certainty, consent to taxation and to the re-distributive function of taxes. A specific evaluation of the role of the European Union is carried out and the jurisprudence on financial interests of the Union and on State aids is analyzed and tackled in light of the Treaty on the Functioning of the European Union and of the tax sovereignty of member States. The conclusion is that the model of the organization with a general political purpose, from which modern States take their inspiration, appears unailing for a tax project that would focus on the good and the growth of the person and of the social aggregations in which everyone lives. A model that therefore deserves to be safeguarded, although with new methods and instruments, starting from a Destination-Based Asset-Coordinated approach, in the Third Millennium. The book will be of interest to researchers and academics in international tax law, constitutional law and in political science.

International Business is a well-established research field, in which regionalisation has recently gained significant prominence. Europe comprises marketplaces characterised by unique patterns of highly advanced economic integration. No other marketplace in the world has progressed to the same levels of harmonisation across sovereign countries and economies. European Business is a subject in its own right with its own research momentum. Contemporary research evidences that firms view Europe as a challenging, mostly – yet not entirely – mature market location. Yet this location, often seen from a multi-country perspective, is subject to complexities revealing strategic corporate strengths and weaknesses. Theory, concepts and models known from International Business hence often vary in their applicability and relevance in this business environment. This comprehensive reference volume brings together a global team of contributors to analyse and overview the key issues, themes and phenomena that affect business in Europe. With interdisciplinary perspectives, the book covers crucial themes that any European Business research needs to acknowledge, including business cultures and identity, entrepreneurship and innovation, M&A and institutional trends, European HRM, migration, climate change issues, Brexit, and more. The selection of authors, from 17 countries worldwide, reflects the international scope of this research field and its agenda. A unique resource, this book provides an essential guide to researchers, research students and scholars of business and the social sciences, as well as the informed business community.

Comprising contributions from a unique mixture of academics, standard setters and practitioners, and edited by an internationally recognized expert, this book, on a controversial and intensely debated topic, is the only definitive reference source available on the topics of fair value and financial reporting. Drawing chapters from a diverse range of contributors on different aspects of the subject together into one volume, it: examines the use of fair value in international financial reporting standards and the US standard SFAS 157 Fair Value Measurement, setting out the case for and against looks at fair value from a number of different theoretical perspectives, including possible future uses, alternative measurement paradigms and how it compares with other valuation models explores fair value accounting in practice, including audit, financial instruments, impairments, an investment banking perspective, approaches to fair value in Japan and the USA, and Enron's use of fair value An outstanding resource, this volume is an indispensable reference that is deserving of a place on the bookshelves of both libraries and all those working in, studying, or researching the areas of international accounting, financial accounting and reporting.

The Routledge Companion to Gender, Sex and Latin American Culture is the first comprehensive volume to explore the intersections between gender, sexuality, and the creation, consumption, and interpretation of popular culture in the Américas. The chapters seek to enrich our understanding of the role of pop culture in the everyday lives of its creators and consumers, primarily in the 20th and 21st centuries. They reveal how popular culture expresses the historical, social, cultural, and political commonalities that have shaped the lives of peoples that make up the Américas, and also highlight how pop culture can conform to and solidify existing social hierarchies, whilst on other occasions contest and resist the status quo. Front and center in this collection are issues of gender and sexuality, making visible the ways in which subjects who inhabit intersectional identities (sex, gender, race, class) are "othered", as well as demonstrating how these same subjects can, and do, use pop-cultural phenomena in self-affirmative and progressively transformative ways. Topics covered in this volume include TV, film, pop and performance art, hip-hop, dance, slam poetry, gender-fluid religious ritual, theater, stand-up comedy, graffiti, videogames,

photography, graphic arts, sports spectacles, comic books, sci-fi and other genre novels, lotería card games, news, web, and digital media. This book presents a selection of essays on public finance, which is concerned with taxation, income maintenance, and social security, with emphasis on the analysis of policy alternatives to improve tax and transfer systems. It is useful for those who are interested in learning tax policy issues.

The first generation that has grown up in a digital world is now in our university classrooms. They, their teachers and their parents have been fundamentally affected by the digitization of text, images, sound, objects and signals. They interact socially, play games, shop, read, write, work, listen to music, collaborate, produce and co-produce, search and browse very differently than in the pre-digital age. Adopting emerging technologies easily, spending a large proportion of time online and multitasking are signs of the increasingly digital nature of our everyday lives. Yet consumer research is just beginning to emerge on how this affects basic human and consumer behaviours such as attention, learning, communications, relationships, entertainment and knowledge. The Routledge Companion to Digital Consumption offers an introduction to the perspectives needed to rethink consumer behaviour in a digital age that we are coming to take for granted and which therefore often escapes careful research and reflective critical appraisal.

Over the past three decades or so, the nonprofit, voluntary, or third sector has undergone a major transformation from a small cottage industry to a major economic force in virtually every part of the developed world as well as elsewhere around the globe. Nonprofit organizations are now major providers of public services working in close cooperation with governments at all levels and increasingly find themselves in competition with commercial firms across various social marketplaces. This transformation has come with ever-increasing demands for enhancing the organizational capacities and professionalizing the management of nonprofit institutions. The Routledge Companion to Nonprofit Management is the first internationally focused effort to capture the full breadth of current nonprofit management research and knowledge that has arisen in response to these developments. With newly commissioned contributions from an international set of scholars at the forefront of nonprofit management research, this volume provides a thorough overview of the most current management thinking in this field. It contextualizes nonprofit management globally, provides an extensive introduction to key management functions, core revenue sources and the emerging social enterprise space, and raises a number of emerging topics and issues that will shape nonprofit management in future decades. As graduate programs continue to evolve to serve the training needs in the field, The Routledge Companion to Nonprofit Management is an essential reference and resource for graduate students, researchers, and practitioners interested in a deeper understanding of the operation of the nonprofit sector.

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