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Norbert Wiener, perhaps better than anyone else, understood the intimate and delicate relationship between control and communication: that messages intended as commands do not necessarily differ from those intended simply as facts. Wiener noted the paradox when the modern computer was hardly more than a laboratory curiosity. Thirty years later, the same paradox is at the heart of a severe identity crisis which confronts computer programmers. Are they primarily members of "management" acting as foremen, whose task it is to ensure that orders emanating from executive suites are faithfully translated into comprehensible messages? Or are they perhaps simply engineers preoccupied with the technical difficulties of relating "software" to "hardware" and vice versa? Are they aware, furthermore, of the degree to which their work whether as manager or engineer-routinizes the work of others and thereby helps shape the structure of social class relationships? I doubt that many of us who lived through the first heady and frantic years of software development-at places like the RAND and System Development Corporations-ever took time to think about such questions. The science fiction-like setting of mysterious machines, blinking lights, and torrents of numbers served to awe outsiders who could only marvel at the complexity of it all. We were insiders who constituted a secret society into which only initiates were welcome. So today I marvel at the boundless audacity of a rank outsider in writing a book like *Programmers and Managers*.

This book takes a look at an area which many companies neglect, but which is crucial to survival and success. This is the reputation of the firm - the way in which it is perceived by customers and clients, who, as research shows, are influenced by what they see as good or bad corporate behaviour.

Unlocking what drives tax morale - the intrinsic willingness to pay tax - can greatly assist governments in the design of tax policies and their administration, particularly in developing countries where compliance rates are low. This report builds on previous OECD research to identify some of the key socio-economic and institutional drivers of tax morale across developing countries, and seeks to test for evidence of the social contract by examining the impact of public services on tax morale. It also uses new data on tax certainty as an entry point to explore tax morale in businesses, where existing research is very limited. Finally, the report identifies a range of factors related to the tax system that may affect business decision making, how they vary across regions, and suggests some areas for future research. Overall, the report provides a range of suggestions for further work, and how tax morale considerations can be integrated into holistic tax compliance strategies.

This simulation-based paper investigates the impact of different methods of dynamic provisioning on bank soundness

and shows that this increasingly popular macroprudential tool can smooth provisioning costs over the credit cycle and lower banks' probability of default. In addition, the paper offers an in-depth guide to implementation that addresses pertinent issues related to data requirements, calibration and safeguards as well as accounting, disclosure and tax treatment. It also discusses the interaction of dynamic provisioning with other macroprudential instruments such as countercyclical capital.

Peter Drucker has introduced us all to the knowledge era, where knowledge is the primary resource and intangibles (intellectual capital resources and assets) are now largely recognized as the most important sources of organizations' competitive advantage. With the recognition of the importance of Intangibles comes the problem of how to properly identify them and assign them a value within the corporation. This is an area of concern in 5 fields: 1) accounting and financial reporting, 2) performance measurement and management, 3) valuation in the finance field, 4) the Human Resources field in terms of management, strategy, and planning, and 5) Intellectual Capital. Over the past eight years, over 25 methods have been proposed for the valuation of intangibles coming out of these 5 fields. In this book, Andriessen evaluates 25 existing methods of intangible valuation according to highly developed criteria. In performing his evaluations, Andriessen synthesizes the state of the art research from these fields based on extensive research. He then presents his own method for valuing intangibles, which he began developing and testing as a Senior Manager at KPMG Knowledge Advisory Services in The Netherlands. He relates six case studies in which this method was tested in actual companies, carefully reviews the results of his tests, and then concludes by offering a new and improved method for valuing intangibles in his *Weightless Wealth Toolkit*, a complete step-by-step process for identifying, valuing, and managing Intangibles to help managers operate successfully in the Intangible Economy.

A comprehensive and state-of-the-art overview from internationally-recognized experts on white-collar crime covering a broad range of topics from many perspectives Law enforcement professionals and criminal justice scholars have debated the most appropriate definition of "white-collar crime" ever since Edwin Sutherland first coined the phrase in his speech to the American Sociological Society in 1939. The conceptual ambiguity surrounding the term has challenged efforts to construct a body of science that meaningfully informs policy and theory. The *Handbook of White-Collar Crime* is a unique re-framing of traditional discussions that discusses common topics of white-collar crime—who the offenders are, who the victims are, how these crimes are punished, theoretical explanations—while exploring how the choice of one definition over another affects research and scholarship on the subject. Providing a one-volume overview of research on white-collar crime, this book presents diverse perspectives from an international team of both established and newer scholars that review theory, policy, and empirical work on a broad range of topics. Chapters explore the extent and cost of white-

collar crimes, individual- as well as organizational- and macro-level theories of crime, law enforcement roles in prevention and intervention, crimes in Africa and South America, the influence of technology and globalization, and more. This important resource: Explores diverse implications for future theory, policy, and research on current and emerging issues in the field Clarifies distinct characteristics of specific types of offences within the general archetype of white-collar crime Includes chapters written by researchers from countries commonly underrepresented in the field Examines the real-world impact of ambiguous definitions of white-collar crime on prevention, investigation, and punishment Offers critical examination of how definitional decisions steer the direction of criminological scholarship Accessible to readers at the undergraduate level, yet equally relevant for experienced practitioners, academics, and researchers, *The Handbook of White-Collar Crime* is an innovative, substantial contribution to contemporary scholarship in the field.

How did BMW recover from the edge of bankruptcy to become one of Europe's strongest companies? Why did Saatchi and Saatchi's global strategy bring the company to its knees? Why has Philips's outstanding record in innovation not been translated into success in the market? What can be learnt from the marriage contract about the conduct of commercial negotiations? These are some of the questions addressed as John Kay asks 'What makes a business successful?' Drawing on his own business experience and on concepts in economics, legal theory, and sociology, the author presents a fresh approach to questions of business strategy. He rejects the military analogy which underpins much strategic thinking, in which success depends on size and share, on vision and leadership, on shifting patterns of mergers and alliances. John Kay argues that outstanding businesses derive their strength from a distinctive structure of relationships with employees, customers, and suppliers, and explains why continuity and stability in these relationships is essential for a flexible and co-operative response to change. By integrating organizational and financial perspectives on the performance of the firm, Kay not only gives insights into the creation of effective business strategies, but sheds light on the success - and failure - of national economies. As the single market develops, this book - full of insight and rigour, yet lively in style - is probably the most important European contribution to strategic thinking for many years. It will be vital reading for all who want to understand what distinguishes the successful company.

This book presents 16 selected papers from the 7th International Conference on The Application of Physical Modelling in Coastal and Port Engineering and Science, Coastlab18. The conference was organized in Santander, Spain, from 22 to 26 May, 2018, by the Instituto de Hidráulica Ambiental de la Universidad de Cantabria, IH Cantabria. Coastlab18 welcomed 175 attendees from 18 different countries. The technical program included three renowned keynote lectures and 120 presentations focused on theoretical and practical aspects related to physical modelling in the field of coastal and ocean engineering. Coastal and ocean structures, breakwaters, revetments, laboratory technologies, measurement systems, coastal field measurement and monitoring, combined physical and numerical modelling, physical modelling case studies, tsunamis, and coastal hydrodynamics were the main topics covered in the conference. This book attempts to cover,

as completely as possible, all the topics presented during the conference. The papers were accepted after a peer-review process based on their full text.

The authors of "The Balanced Scorecard" and "The Strategy-Focused Organization" present a blueprint any organization can follow to align processes, people, and information technology for superior performance.

Against the background of continuing crises in the world's economy, the question of what future awaits it in the third decade of the 21st century has become urgent. According to the paradigm model of long waves, the next global economic crisis is expected to transpire somewhere around 2030. This book defines the basic conditions for the development of the modern global economy, analyzing future scenarios for its long-term development, and providing applied recommendations for the practical implementation of the optimal scenario. The book first explores the conceptual vision of the future and the priorities for the strategic development of the global economic system until 2030. It then formulates the requirements for entrepreneurship to achieve the priorities of the strategic development of the global economic system including long-term industry solutions for entrepreneurship and markets. Third, it outlines the guidelines for state regulation of the global economic system in the interest of achieving the priorities of its strategic development in the period up to 2030.

Accountancy encompasses much more than is normally considered, especially from a social responsibility point of view. This book brings fresh ideas and an innovative approach to accountancy theory and practice as well as critical views about professional thinking in accountancy. The reader will find advanced approaches regarding business objectives with social responsibility principles. A new role of accountancy is founded for a sustainable society. The responsibility of individuals is emphasized through behavioural analysis. The book has an interdisciplinary character and will be interesting for students, doctoral students, academics and practitioners as well. The real thread of the book is the risk and responses to the feelings of risk in organizations and also of individuals. On this basis a new role and a new structure of accountancy is offered. Zivko Bergant is assistant professor at the College of Accountancy and Finance in Ljubljana, Slovenia.

Economic Effects of Transparency in International Equity Markets reviews the existing accounting, finance and economics literatures on the economic effects of transparency in international equity markets, considers aspects of an international setting that make it an interesting environment for investigating these effects, and suggests directions for future research. The authors focus on the availability of firm-specific financial information to equity stakeholders and the effects of the quantity and quality of that information on own-firm equity value. Drawing from the FASB/IASB conceptual framework, this monograph defines high quality financial information as information that both faithfully represents the substance of an underlying phenomenon and can be understood by users of that information. Economic Effects of Transparency in International Equity Markets focuses on an international context to investigate the effects of transparency because overall levels of transparency tend to be low, there is substantial cross-country institutional and regulatory variation and managers and regulators in these environments face significant tradeoffs in determining optimal transparency levels. Although this variation can sometimes complicate the researcher's effort to make inferences across different institutional environments, the authors highlight how these differences can be exploited to identify potential disclosure and informational effects that may be too subtle to detect in more homogenous, single-country, settings and to understand the interactions between transparency and other aspects of the firm's economic environment.

In this book, Belkaoui turns his attention to significant problems he sees facing the accounting profession as a whole and examines their effects on the way accounting is practiced, on accountants' clients, and on business in general. The problems derive, Belkaoui explains, from new developments in the accounting environment including the organizational climate in CPA firms and the rising incidence of fraudulent

cases. Arguing that these problems, if not resolved, will lead to a crisis of confidence in accounting and increasing government regulation of the profession, Belkaoui both identifies their causes and proposes solutions to avert a crisis in the field. The book is divided into six chapters, each of which addresses a particular problem in contemporary accounting. Belkaoui begins by describing a new conflictual order in the accounting environment and goes on to examine particular conflicts generated by the profession's heavy reliance on credentialism, its role in the fragmentation of services in CPA firms, and its tenuous position in the courts. The following chapters show how the credibility of accounting has been shaken by fraudulent cases and explores ways in which the accounting work process has declined. Finally, Belkaoui explores problems associated with the high levels of job dissatisfaction and turnover in CPA firms and problems in the production of accounting knowledge. Students of accounting as well as practicing professionals will find both a sobering assessment of current accounting practices and an illuminating look at potential solutions.

This book does not present a single philosophical approach to taxation and ethics, but instead demonstrates the divergence in opinions and approaches using a framework consisting of three broad categories: tax policy and design of tax law; ethical standards for tax advisors and taxpayers; and tax law enforcement. In turn, the book addresses a number of moral questions in connection with taxes, concerning such topics as: • the nature of government • the relation between government (the state) and its subjects or citizens • the moral justification of taxes • the link between property and taxation • tax planning, evasion and avoidance • corporate social responsibility • the use of coercive power in collecting taxes and enforcing tax laws • ethical standards for tax advisors • tax payer rights • the balance between individual rights to liberty and privacy, and government compliance and information requirements • the moral justification underlying the efforts of legislators and policymakers to restructure society and steer individual and corporate behavior.

Can corporate social awareness be translated into positive and predictable financial outcomes? Yes. Riahi-Belkaoui covers the two main components of corporate social awareness--corporate reputation or organizational effectiveness and socio-economic accounting information--and ties them directly to what happens on the corporation's bottom line. Presenting a thorough investigation of the models and results of the connection between desirable corporate behavior and economic performance, he shows not only that the outcomes are positive but that they are also predictable. A provocative and assuring study, this is intended for corporate management concerned with finance and accounting, and their colleagues with similar interests in the academic community.

This volume explores the economies of countries in Asia, as well as the former Soviet socialist bloc countries of Central Asia and the Balkans. It analyses the region from the perspective of globalization and regional economic integration, economic growth and sustainable development, international trade and finance, money market and banking systems, labor market and external migration, energy and agricultural sectors. This book will appeal to anyone who is interested in economies of this region, their transition process towards a market economy regime, and their integration in the global world, including academicians from any field of social sciences, as well as decision makers, politicians, businessmen and journalists.

In recent years sociologists of sciences have become more interested in scientific elites, in the way they direct and control the development of sciences and, beyond that, in which the organization of research facilities and resources generally affects research strategies and goals. In this volume we focus on scientific establishments and hierarchies as a means of bringing aspects of these concerns together in their historical and comparative contexts. These terms draw attention to the fact that much scientific work has been pursued within a highly specific organizational setting, that of universities and academic research institutes. The effects of this organizational setting as well as its power

relations, and its resources in relation to governmental and other non-scientific establishments in society at large, deserve closer attention. One significant aspect of scientific establishments and hierarchies and of the power relations impinging upon scientific research, is the fact that the bulk of leading scientists have the professional career, qualifications and status of a professor. As heads or senior members of departments, institutes and laboratories, professors form the ruling groups of scientific work. They are the main defenders of scientific - or departmental - autonomy, accept or resist innovations in their field, play a leading part in fighting scientific controversies or establishing consensus. Even where research units are not directly controlled by professors, authority structures usually remain strongly hierarchical. These hierarchies too deserve attention in any exploration of the social characteristics of scientific knowledge and its production.

Earnings Management Emerging Insights in Theory, Practice, and Research Springer Science & Business Media

This book is a study of earnings management, aimed at scholars and professionals in accounting, finance, economics, and law. The authors address research questions including: Why are earnings so important that firms feel compelled to manipulate them? What set of circumstances will induce earnings management? How will the interaction among management, boards of directors, investors, employees, suppliers, customers and regulators affect earnings management? How to design empirical research addressing earnings management? What are the limitations and strengths of current empirical models?

Discusses the place and position of the professional in society today. Wilbert E. Moore attempts to define the characteristics of the professional and to describe the attributes that give professionals the basis for status and esteem. Dr. Moore maintains that the modern scale of professionalism demands a full-time occupation, commitment to a calling, authenticated membership in a formalized organization, advanced education, service orientation, and autonomy restrained by responsibility. The author discusses the professional's interaction on various levels—with his clients, his peers, his employers, his fellows in complementary occupations, and society at large.

Provides an analysis of the evolution of the western intellectual class since the seventeenth century

A groundbreaking exploration of the critical ethical issues in financial theory and practice Compiled by volume editor John Boatright, Finance Ethics consists of contributions from scholars from many different finance disciplines. It covers key issues in financial markets, financial services, financial management, and finance theory, and includes chapters on market regulation, due diligence, reputational risk, insider trading, derivative contracts, hedge funds, mutual and pension funds, insurance, socially responsible investing, microfinance, earnings management, risk management, bankruptcy, executive compensation, hostile takeovers, and boards of directors. Special attention is given to fairness in markets and the delivery of financial services, and to the duties of fiduciaries and agents Rigorous analysis of the topics covered provides essential information and practical guidance for practitioners in finance as well as for students and academics with an interest in finance ethics Ethics in Finance skillfully explains the need for ethics in the personal conduct of finance professionals and the operation of financial markets and institutions.

Insider trading. Savings and loan scandals. Enron. Corporate crimes were once thought of as victimless offenses, but now—with billions of dollars and an increasingly global economy at stake—this is understood to be far from the truth. The International Handbook of White-Collar and Corporate Crime explores the complex interplay of factors involved when corporate cultures normalize lawbreaking, and when organizational behavior is pushed to unethical (and sometimes inhumane) limits. Featuring original contributions from a panel of experts representing North America, Asia, Europe, and Australia, this timely volume presents multidisciplinary views on recent corporate wrongdoing affecting economic and social conditions worldwide. Criminal liability and intent Stock market and financial crime Bribery and extortion

Computer and identity fraud Health care fraud Crime in the professions Industrial pollution Political corruption War crimes and genocide Contributors offer case studies, historical and sociopolitical analyses, theoretical and legal perspectives, and comparative studies, featuring examples as varied as NASA, Parmalat, the Italian government, and Watergate. Criminal justice responses to these phenomena, the role of the media in exposing or minimizing them, prevention, regulation, and self-policing strategies, and larger global issues emerging from economic crime are also featured. Richly diverse in its coverage, *The International Handbook of White-Collar and Corporate Crime* is stimulating reading for students, academics, and professionals in a wide range of fields, from criminology and criminal justice to business and economics, psychology to social policy to ethics. This powerful information is certain to change many of our deeply held views on criminal behavior.

TRY (FREE for 14 days), OR RENT this title: www.wileystudentchoice.com *Corporate Financial Reporting Analysis* combines comprehensive coverage and a rigorous approach to modern financial reporting with a readable and accessible style. Merging traditional principles of corporate finance and accepted reporting practices with current models enable the reader to develop essential interpretation and analysis skills, while the emphasis on real-world practicality and methodology provides seamless coverage of both GAAP and IFRS requirements for enhanced global relevance. Two decades of classroom testing among INSEAD MBA students has honed this text to provide the clearest, most comprehensive model for financial statement interpretation and analysis; a concise, logically organized pedagogical framework includes problems, discussion questions, and real-world case studies that illustrate applications and current practices, and in-depth examination of key topics clarifies complex concepts and builds professional intuition. With insightful coverage of revenue recognition, inventory accounting, receivables, long-term assets, M&A, income taxes, and other principle topics, this book provides both education and ongoing reference for MBA students.

The human aspect plays an important role in the social sciences. The behaviour of people has become a vital area of focus in the social sciences as well. *Recent Trends in Social and Behaviour Sciences* contains papers that were originally presented at the International Congress on Interdisciplinary Behavior and Social Sciences, held 4-5 November 201

Updating the book since its last publication in 1985, this new edition of the landmark work on human resource accounting has been substantially revised to reflect the current state of the field through the late 1990s. The economies of many nations are increasingly dominated by knowledge- or information-based sectors driven by highly trained and specialized personnel. Whereas physical capital was of the utmost economic importance in the past, the distinctive feature of the emerging post-industrial economies is an increasing reliance on human and intellectual capital. The growing importance of human capital as a determinant of economic success at both the macroeconomic and microeconomic levels dictates that firms need to adjust to this new economic reality. Specifically, if human capital is a key determinant for organizational success, then investment in the training and development of employees to improve performance is a critical component of this success. This broad socioeconomic shift underscores a growing need for measuring and analyzing human capital when making managerial and financial decisions. Yet important human resource decisions involving hiring, training, compensation, productivity and other matters are often made in the absence of specific information about the different costs and benefits of these particular choices. Human resource accounting is a managerial tool that can be used to gain this valuable information by measuring the costs of recruiting, hiring, compensating and training employees. It can be used to evaluate employee training programs, increase productivity, and improve managerial decision-making regarding promotions, transfers, layoffs, replacement and turnover. Case studies illustrate, for example: How an insurance company

evaluated a training program for claims adjusters and found that it would return two dollars for every one dollar spent. How a human resources accounting study revealed that an electronics firm's losses from employee turnover equalled one year's new income, and how the company initiated a program to reduce turnovers. The third edition presents the current state of the art of human resource accounting by (1) examining the concepts and methods of accounting for people as human resources; (2) explaining the present and potential uses of human resource accounting for human resource managers, line managers and investors; (3) describing the research, experiments and applications of human resource accounting in organizations; (4) considering the steps involved in developing a human resource accounting system; and (5) discussing some of the remaining aspects of human resource accounting that require further research.

The book presents high-quality research papers presented at the 2nd American University in the Emirates International research conference, AUEIRC'18, organized by the American University in the Emirates, Dubai, held on November 13th-15th, 2018. The book is broadly divided into four sections: Sustainability and Smart Technology, Sustainability and Social Responsibility, Sustainability, Human Security and Legislation, Sustainability and Education. The topics covered under these sections are sustainable smart technology such as developing green curriculum for information technology, use ultrasonic velocity to predict quality of wheat, improve security features for visa system, factors affecting the cost of production of electricity and desalination plants, impact of smart traffic sensing in smart cities, smart healthcare system, simulation of Grey wolf optimization algorithm in painting digital forensics. The topics covered for sustainability and creative industries such as sustainable concrete production, multimedia applications in digital transformation art, integrating biomimicry principles in sustainable architecture. Sustainability, human security and legislation covered topics of urban performance and sustainable environment, Eco-certification as response on climate change, the criminal offence of tax evasion in law: case study, skills engineering in sustainable counter defense against Cyber extremism, the international law and challenges of trans-boundary water resources governance, the legal status of nuclear energy: case study, sustainable energy development and nuclear energy legislation in UAE, corruption specific safety challenge, environmental management and sustainability, sustainable farming models for desert agro-ecosystems, future directions of climate change, earth and built environment towards new concept of sustainability, institution building from emotional intelligence perspective, virtue ethics, technology and sustainability, the role of humor in a sustainable education, HEIs practices and strategic decisions toward planning for sustainable education programs, TQM in higher education for sustainable future. The papers in this book present high-quality original research work, findings and practical development experiences.

Perspectives on Human Capital and Assets goes beyond the current literature by providing a platform for a broad scope of discussion regarding HC&A, and, more importantly, by encouraging a multidisciplinary fusion between diverse disciplines.

Looks at the history of state lotteries, discusses whether lotteries are ethical and assesses their effectiveness as a source of government funding

This text allows students to synthesize various functions of accounting into the big picture. Instead of focusing on the elements of accounting in theory and research, it combines them into a coherent whole for students. Therefore, the text takes information students already know and organizes it into a form they can easily use in business.

This four-volume handbook covers important concepts and tools used in the fields of financial econometrics, mathematics, statistics, and machine learning. Econometric methods have been applied in asset pricing, corporate finance, international finance,

options and futures, risk management, and in stress testing for financial institutions. This handbook discusses a variety of econometric methods, including single equation multiple regression, simultaneous equation regression, and panel data analysis, among others. It also covers statistical distributions, such as the binomial and log normal distributions, in light of their applications to portfolio theory and asset management in addition to their use in research regarding options and futures contracts. In both theory and methodology, we need to rely upon mathematics, which includes linear algebra, geometry, differential equations, Stochastic differential equation (Ito calculus), optimization, constrained optimization, and others. These forms of mathematics have been used to derive capital market line, security market line (capital asset pricing model), option pricing model, portfolio analysis, and others. In recent times, an increased importance has been given to computer technology in financial research. Different computer languages and programming techniques are important tools for empirical research in finance. Hence, simulation, machine learning, big data, and financial payments are explored in this handbook. Led by Distinguished Professor Cheng Few Lee from Rutgers University, this multi-volume work integrates theoretical, methodological, and practical issues based on his years of academic and industry experience.

Thousands of people have died at the hands of terrorist groups who rely on state support for their activities. Iran and Syria are well known as sponsors of terrorism, while other countries, some with strong connections to the West, have enabled terrorist activity by turning a blind eye. Daniel Byman's hard-hitting and articulate book analyzes this phenomenon. Focusing primarily on sponsors from the Middle East and South Asia, it examines the different types of support that states provide, their motivations, and the impact of such sponsorship. The book also considers regimes that allow terrorists to raise money and recruit without providing active support. The experiences of Iran, Pakistan, Afghanistan, Syria, Saudi Arabia, and Libya are detailed here, alongside the histories of radical groups such as al-Qaida and Hizballah. The book concludes by assessing why it is often difficult to force sponsors to cut ties to terrorist groups and suggesting ways in which it could be done better in the future.

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