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ACCT 4220 Advanced Financial Accounting

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Solutions to Problems Advanced Accounts Vol-1

In 2011 the World Bank—with funding from the Bill and Melinda Gates Foundation—launched the Global Findex database, the world's most comprehensive data set on how adults save, borrow, make payments, and manage risk. Drawing on survey data collected in collaboration with Gallup, Inc., the Global Findex database covers more than 140 economies around the world. The initial survey round was followed by a second one in 2014 and by a third in 2017. Compiled using nationally representative surveys of more than 150,000 adults age 15 and above in over 140 economies, The Global Findex Database 2017: Measuring Financial Inclusion and the Fintech Revolution includes updated indicators on access to and use of formal and informal financial services. It has additional data on the use of financial technology (or fintech), including the use of mobile phones and the Internet to conduct financial transactions. The data reveal opportunities to expand access to financial services among people who do not have an account—the unbanked—as well as to promote greater use of digital financial services among those who do have an account. The Global Findex database has become a mainstay of global efforts to promote financial inclusion. In addition to being widely cited by scholars and development practitioners, Global Findex data are used to track progress toward the World Bank goal of Universal Financial Access by 2020 and the United Nations Sustainable Development Goals. The database, the full text of the report, and the underlying country-level data for all figures—along with the questionnaire, the survey methodology, and other relevant materials—are available at www.worldbank.org/globalindex.

A comprehensive guide to alternative investments that reveals today's latest research and strategies Historically low interest rates and bear markets in world stock markets have generated intense interest in alternative investments. With returns in traditional investment vehicles

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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.

The approach used by Hoyle, Schaefer, and Douppnik in the new edition allows students to think critically about accounting, just as they will do while preparing for the CPA exam and in their future careers. With this text, students gain a well-balanced appreciation of the Accounting profession. As Hoyle 12e introduces them to the field's many aspects, it often focuses on past controversies and present resolutions. The text continues to show the development of financial reporting as a product of intense and considered debate that continues today and into the future. The writing style of the eleven previous editions has been highly praised. Students easily comprehend chapter concepts because of the conversational tone used throughout the book. The authors have made every effort to ensure that the writing style remains engaging, lively, and consistent which has made this text the market leading text in the Advanced Accounting market. The 12th edition includes an increased integration of IFRS as well as updated accounting standards.