

Accounting Changes Chronicles Of Convergence Crisis And Complexity In Financial Reporting By Bob Herz

How different is the sharing economy from the traditional economy? What can entrepreneurs learn from failure? Can start-ups change the world? SAGE Business Researcher's Issues in Entrepreneurship offers an in-depth and nuanced look at a wide range of today's latest issues and controversies in entrepreneurship. This new collection of timely readings delves into current topics such as learning from failure, social entrepreneurship, flat management, crowdfunding, and more. Written with the rigor and immediacy of the best explanatory journalism, each issue provides deep, balanced, and authoritative coverage on the selected topic and key research, pointing students to reliable resources for further inquiry. These articles are perfect for outside reading assignments or in-class debates for any introductory entrepreneurship course.

Longlisted for the National Book Award New York Times Bestseller A former Wall Street quant sounds an alarm on the mathematical models that pervade modern life -- and threaten to rip apart our social fabric We live in the age of the algorithm. Increasingly, the decisions that affect our lives--where we go to school, whether we get a car loan, how much we pay for health insurance--are being made not by humans, but by mathematical models. In theory, this should lead to greater fairness: Everyone is judged according to the same rules, and bias is eliminated. But as Cathy O'Neil reveals in this urgent and necessary book, the opposite is true. The models being used today are opaque, unregulated, and uncontestable, even when they're wrong. Most troubling, they reinforce discrimination: If a poor student can't get a loan because a lending model deems him too risky (by virtue of his zip code), he's then cut off from the kind of education that could pull him out of poverty, and a vicious spiral ensues. Models are propping up the lucky and punishing the downtrodden, creating a "toxic cocktail for democracy." Welcome to the dark side of Big Data. Tracing the arc of a person's life, O'Neil exposes the black box models that shape our future, both as individuals and as a society. These "weapons of math destruction" score teachers and students, sort resumes, grant (or deny) loans, evaluate workers, target voters, set parole, and monitor our health. O'Neil calls on modelers to take more responsibility for their algorithms and on policy makers to regulate their use. But in the end, it's up to us to become more savvy about the models that govern our lives. This important book empowers us to ask the tough questions, uncover the truth, and demand change. -- Longlist for National Book Award (Non-Fiction) -- Goodreads, semi-finalist for the 2016 Goodreads Choice Awards (Science and Technology) -- Kirkus, Best Books of 2016 -- New York Times, 100 Notable Books of 2016 (Non-Fiction) -- The Guardian, Best Books of 2016 -- WBUR's "On Point," Best Books of 2016: Staff Picks -- Boston Globe, Best Books of 2016, Non-Fiction

Government and companies have already invested hundreds of millions of dollars in the convergence of physical and logical security solutions, but there are no books on the topic. This book begins with an overall explanation of information security, physical security, and why approaching these two different types of security in one way (called convergence) is so critical in today's changing security landscape. It then details enterprise security management as it relates to incident detection and incident management. This is followed by detailed examples of implementation, taking the reader through cases addressing various physical security technologies such as: video surveillance, HVAC, RFID, access controls, biometrics, and more. This topic is picking up momentum every day with every new computer exploit, announcement of a malicious insider, or issues related to terrorists, organized crime, and nation-state threats The author has over a decade of real-world security and management expertise developed in some of the most sensitive and mission-critical environments in the world Enterprise Security Management (ESM) is deployed in tens of thousands of organizations worldwide

NEW YORK TIMES BEST SELLER • A grand, devastating portrait of three generations of the Sackler family, famed for their philanthropy, whose fortune was built by Valium and whose reputation was destroyed by OxyContin. From the prize-winning and bestselling author of Say Nothing, as featured in the HBO documentary Crime of the Century. The Sackler name adorns the walls of many storied institutions—Harvard, the Metropolitan Museum of Art, Oxford, the Louvre. They are one of the richest families in the world, known for their lavish donations to the arts and the sciences. The source of the family fortune was vague, however, until it emerged that the Sacklers were responsible for making and marketing a blockbuster painkiller that was the catalyst for the opioid crisis. Empire of Pain begins with the story of three doctor brothers, Raymond, Mortimer and the incalculably energetic Arthur, who weathered the poverty of the Great Depression and appalling anti-Semitism. Working at a barbaric mental institution, Arthur saw a better way and conducted groundbreaking research into drug treatments. He also had a genius for marketing, especially for pharmaceuticals, and bought a small ad firm. Arthur devised the marketing for Valium, and built the first great Sackler fortune. He purchased a drug manufacturer, Purdue Frederick, which would be run by Raymond and Mortimer. The brothers began collecting art, and wives, and grand residences in exotic locales. Their children and grandchildren grew up in luxury. Forty years later, Raymond's son Richard ran the family-owned Purdue. The template Arthur Sackler created to sell Valium—co-opting doctors, influencing the FDA, downplaying the drug's addictiveness—was employed to launch a far more potent product: OxyContin. The drug went on to generate some thirty-five billion dollars in revenue, and to launch a public health crisis in which hundreds of thousands would die. This is the saga of three generations of a single family and the mark they would leave on the world, a tale that moves from the bustling streets of early twentieth-century Brooklyn to the seaside palaces of Greenwich, Connecticut, and Cap d'Antibes to the corridors of power in Washington, D.C. Empire of Pain chronicles the multiple investigations of the Sacklers and their company, and the scorched-earth legal tactics that the family has used to evade accountability. The history of the Sackler dynasty is rife with drama—baroque personal lives; bitter disputes over estates; fistfights in boardrooms; glittering art collections; Machiavellian courtroom maneuvers; and the calculated use of money to burnish reputations and crush the less powerful. Empire of Pain is a masterpiece of narrative reporting and writing, exhaustively documented and ferociously compelling. It is a portrait of the excesses of America's second Gilded Age, a study of impunity among the super elite and a relentless investigation of the naked greed and indifference to human suffering that built one of the world's great fortunes. Most Sociology of Religion texts are decidedly staid and uninteresting, covering "contemporary" developments which are only contemporary only from a disciplinary perspective. They are not contemporary if viewed from the perspective of the religion's practitioners (in religious and non-religious settings). The textbooks that attempt to be interesting to undergraduate students often fall short because they either try to cover too much in an encyclopedic format, or sacrifice a sociological perspective for a personal one. Many use real-life examples only superficially to illustrate concepts. Lundskow's approach is the opposite—students will learn the facts of religion in its great diversity, all the most interesting and compelling beliefs and practices, and then learn relevant concepts that can be used to explain empirical observations. The book thus follows the logic of actual research—investigate and then analyze—rather than approaching concepts with no real bearing on how religion is experienced in society. This approach, using provocative examples and with an eye toward the historical and theoretical, not to mention global experience of religion, will make this book a success in the classroom. The author envisions a substantive approach that examines religion as it actually exists in all its forms, including belief, ritual, daily living, identity, institutions, social movements, social control, and social change. Within these broad categories, the book will devote particular chapters to important historical moments and movements, leaders, and various individual religions that have shaped the contemporary form and effect of religion in the world today.

Transient Control of Gasoline Engines drives to move progress forward. A stimulating examination of car electronics and digital processing technology, this book chronicles significant advances that have occurred over the past 20 years (including the change from combustion engines to computerized machines) and presents new and exciting ways to enhance engine efficiency using real-time control

technology. Dedicated to improving the emissions of automotive powertrains, it provides an introduction to modeling, control design, and test bench, and explains the fundamentals of modeling and control design for engine transient operation. It also presents a model-based transient control design methodology from the perspective of the dynamical system control theory. Written with graduate students in mind, this book: Addresses issues relevant to transient operation, cycle-to-cycle transient, and cylinder-to-cylinder balancing Examines the real-time optimizing control problem (receding horizon optimization, for torque tracking control and speed control) Covers three benchmark problems related to the modeling and control of gasoline engines: engine start control, identification of the engines, and the boundary modeling and extreme condition control Transient Control of Gasoline Engines describes the behavior of engine dynamics operated at transient mode as a dynamical system and employs the advanced control theory to design a real-time control strategy that can be used to improve efficiency and emission performance overall. Geared toward graduate students, this book also serves as a trusted source for researchers and practitioners focused on engine and engine electronics design, car electronics, and control engineering.

“Open Water is tender poetry, a love song to Black art and thought, an exploration of intimacy and vulnerability between two young artists learning to be soft with each other in a world that hardens against Black people.”—Yaa Gyasi, author of *HOME GOING* In a crowded London pub, two young people meet. Both are Black British, both won scholarships to private schools where they struggled to belong, both are now artists—he a photographer, she a dancer—and both are trying to make their mark in a world that by turns celebrates and rejects them. Tentatively, tenderly, they fall in love. But two people who seem destined to be together can still be torn apart by fear and violence, and over the course of a year they find their relationship tested by forces beyond their control. Narrated with deep intimacy, *Open Water* is at once an achingly beautiful love story and a potent insight into race and masculinity that asks what it means to be a person in a world that sees you only as a Black body; to be vulnerable when you are only respected for strength; to find safety in love, only to lose it. With gorgeous, soulful intensity, and blistering emotional intelligence, Caleb Azumah Nelson gives a profoundly sensitive portrait of romantic love in all its feverish waves and comforting beauty. This is one of the most essential debut novels of recent years, heralding the arrival of a stellar and prodigious young talent.

Accounting Changes
Chronicles of Convergence, Crisis, and Complexity in Financial Reporting
American Institute of Certified Public Accountants (AICPA)
More Accounting Changes
Financial Reporting through the Age of Crisis and Globalization
Emerald Group Publishing

Virtuous War is the first book to map the emergence and judge the consequences of a new military-industrial-media-entertainment network. James Der Derian takes the reader from a family history of war and genocide to new virtual battlespaces in the Mojave Desert, Silicon Valley, Hollywood and American universities. He tracks the convergence of cyborg technologies, video games, media spectacles, war movies, and do-good ideologies that produced a chimera of high-tech, low-risk ‘virtuous wars’. In this newly updated edition, he reveals how a misguided faith in virtuous war to right the wrongs of the world instead paved the way for a flawed response to 9/11 and a disastrous war in Iraq. Blinded by virtue, emboldened by technological superiority, seized by a mimetic terror, the US blundered from one foreign fiasco to the next. Taking the long view as well as getting up close to the war machine, *Virtuous War* provides a compelling alternative to the partisan politics, instant analysis and technical fixes that currently bedevil US national security policy.

“An eye-opening look into the story of Knight before his multibillion dollar company.” —School Library Journal “A great story about how an ambition turned into a business...serves as a guide for accomplishing great things.” —VOYA In this young reader’s edition of the New York Times bestseller, Nike founder and board chairman Phil Knight “offers a rare and revealing look at the notoriously media-shy man behind the swoosh” (Booklist, starred review), opening up about how he went from being a track star at an Oregon high school to the founder of a brand and company that changed everything. You must forget your limits. It was only when Nike founder Phil Knight got cut from the baseball team as a high school freshman that his mother suggested he try out for track instead. Knight made the track team and found that not only could he run fast but also, more importantly, he liked it. Ten years later, young and searching, Knight borrowed fifty dollars from his father and launched a company with one simple mission: import high quality running shoes from Japan. Selling the shoes from the trunk of his car to start, he and his gang of friends and runners built one of the most successful brands ever. Phil Knight encountered risks and setbacks along the way, but always followed his own advice. Just keep going. Don’t stop. Whatever comes up, don’t stop. Filled with wisdom, humanity, humor, and heart, the young readers edition of the bestselling *Shoe Dog* is a story of determination that inspires all who read it. The Young Readers Edition is an abridged version of the internationally bestselling adult book and it features original front matter and back matter, including a new introduction and “A Letter to the Young Reader” containing advice from Phil Knight for budding entrepreneurs.

Stories, whether they are fact or fiction, popular or not, are a proven method of pedagogy. In the age of media convergence and with the advancement of technology, stories have morphed into new forms; however, their core purpose remains the same, which is to pass on knowledge and information. The internet, with its inherent interactivity, and story, with its inherent capacity to engage, can lead to innovative and transformative learning experiences in media-rich environments. This book focuses on web-based Transmedia Storytelling Edutainment (TmSE) as an andragogical practice in higher education. Story is at the forefront of this investigation because narrative is the basis for developing entertainment media franchise that can be incorporated into pedagogical practice. The propulsion of this analysis consists of practice-based research through narrative inquiry and an e-module case study presented on multimedia storytelling in the classroom. A Transmedia Storytelling Framework is provided for creating screenplays for cross-media projects and for analyzing their appropriateness in education. Additionally, a hypertext screenplay, which allowed students to dig deeper into the story word and to build more knowledge, is evaluated for its use in higher education. Since screenplays are by nature writing for the screen, it is believed that the more visual the input, the more likely it is to be memorized and recalled. A link to *The Goddess Within* screenplay is available for download on the right hand side of this page.

The main driver of inequality—returns on capital that exceed the rate of economic growth—is again threatening to generate extreme discontent and undermine democratic values. Thomas Piketty's findings in this ambitious, original, rigorous work will transform debate and set the agenda for the next generation of thought about wealth and inequality. Huntsville, Alabama lies at the foot of the Appalachian Mountains. It is a city of historical contrasts, at once Antebellum South as well as a modern concourse of technical prowess, a research and development center for the U.S. Army and NASA. And here is where the McNallys call home. They are successful professionals with civilian careers on Redstone Arsenal, but their success belies a foundering marriage. Jared, an engineer, is emotionally distant. His wife, Melissa, an intellectual property lawyer, pursues an affair to fill the void left by her husband. Tipping the scales of their flimsy bond is an old journal the couple discovers in a trunk, one of a young man, Jacob Thompson. In the 1830s his father owned the plantation Fiery Hill, the original boundary of which includes fifty acres now marking the McNally's home. Within the diary, Jacob professes a love for a slave girl named Nika, an African brought forcibly to America, not only with chains, but with a secret and dangerous legacy. "I saw Nika for the first time at the auction to which my father brought me," Jacob's diary paints sorrowfully with regret. "She was beautiful, dark skinned, ebony eyed, and 11 years old. And I was only 12. Now six years later, anyone can see she has bewitched me...I cannot admit to my emotions or my intents, especially to my family but also to my friends, the only ones I have, and they are my father's property." The McNallys' decisions, influenced by fate or chance, impact not only the direction of their relationship, but also this forbidden love from the past. Regardless, all paths to answers in *Shadow of The Conjuror* lead through a surprising source, an enigmatic West African legend borne in the tribal myths of the Mande.

This volume, *More Accounting Changes*, is a revised and updated edition of Herz's earlier work, reflecting: developments in financial reporting; global developments regarding the use of International Financial Reporting Standards; current efforts at disclosure modernization and simplification by the SEC and FASB; and more developments in the field. The International Accounting Standards Board (IASB) and its International Financial Reporting Standards (IFRSs), have acquired a central position in the practice and regulation of financial reporting around the world. As a unique instance of a private-sector body setting standards with legal force in many jurisdictions, the IASB's rise to prominence has been accompanied by vivid political debates about its governance and accountability. Similarly, the IASB's often innovative attempts to change the face of financial reporting have made it the centre of numerous controversies. This book traces the history of the IASB from its foundation as successor to the International Accounting Standards Committee (IASC), and discusses its operation, changing membership and leadership, the development of its standards, and their reception in jurisdictions around the world. The book gives particular attention to the IASB's relationships with the European Union, the United States, and Japan, as well as to the impact of the financial crisis on the IASB's work. By its in-depth coverage of the history of the IASB, the book provides essential background information that will enrich the perspective of everyone who has to deal with IFRSs or the IASB at a technical or policy-making level.

A detailed and scholarly historical study of the International Accounting Standards Committee (IASC), which prepared the way for the International Accounting Standards Board (IASB). The IASB holds the dominant influence over the financial reporting of thousands of listed companies in the European Union as well as in many other countries.

Transhumanists would have humanity's creation of posthumanity be our governing aim. Susan B. Levin challenges their overarching commitments regarding the mind, brain, ethics, liberal democracy, knowledge, and reality. Her critique unmaskes their notion of humanity's self-transcendence via science and technology as pure, albeit seductive, fantasy.

This new Guide has been developed by AICPA staff and the Equity Securities Task Force and is the first in a series of 3 NEW AICPA Accounting Valuation Guides to be released. This long anticipated release reflects best practices developed over the previous decade. Since the issuance of FASB ASC 718 and 505-50 in 2004, valuing stock-based compensation ("cheap stock") has been a significant challenge for private companies. This New Guide has been designed to mitigate those challenges. It brings you practical guidance and illustrations related to accounting, disclosures and valuation of privately held company equity securities issued as compensation. This guide includes: Evaluating private and secondary market transactions — What should companies do when transaction activity doesn't match their estimates of value? Adjustments for control and marketability — How should companies think about the value of the enterprise for the purpose of valuing minority securities? When is it appropriate to apply a discount for lack of marketability, and how should the estimated discount be supported? Highly leveraged entities — How should companies incorporate the fair value of debt in the valuation of equity securities? What is the impact of leverage on the expected volatility of various securities? The relevance of ASC 820 (SFAS 157) to cheap stock issues Updated guidance and illustrations regarding the valuation of, and disclosures related to, privately held company equity securities issued as compensation This Guide also provides expanded and more robust valuation material to reflect advances in the theory and practice of valuation since 2004. This edition includes guidance from FASB ASC 718, 505-50, 820-10 and SSVS 1 which were all issued since the last AICPA guidance dedicated to this issue.

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With the rise of web 2.0 and social media platforms taking over vast tracts of territory on the internet, the media landscape has shifted drastically in the past 20 years, transforming previously stable relationships between media creators and consumers. The Social Media Reader is the first collection to address the collective transformation with pieces on social media, peer production, copyright politics, and other aspects of contemporary internet culture from all the major thinkers in the field. Culling a broad range and incorporating different styles of scholarship from foundational pieces and published articles to unpublished pieces, journalistic accounts, personal narratives from blogs, and

whitepapers, The Social Media Reader promises to be an essential text, with contributions from Lawrence Lessig, Henry Jenkins, Clay Shirky, Tim O'Reilly, Chris Anderson, Yochai Benkler, danah boyd, and Fred von Loehmann, to name a few. It covers a wide-ranging topical terrain, much like the internet itself, with particular emphasis on collaboration and sharing, the politics of social media and social networking, Free Culture and copyright politics, and labor and ownership. Theorizing new models of collaboration, identity, commerce, copyright, ownership, and labor, these essays outline possibilities for cultural democracy that arise when the formerly passive audience becomes active cultural creators, while warning of the dystopian potential of new forms of surveillance and control.

This book seeks to show the role of sustainability and innovation in the business and productive sector as good strategy to improve performance and contribute to growth and sustainable development through innovative strategies applied to the management process. Different public and private organizations seek to maintain their business and market share, while developing strategies to improve environmental performance through innovation and address new challenges that seek a productive sector responsible on environmental issues. This book offers an analysis of the relationship between sustainability and innovation in production with the aim to offer strategies to improve sustainability performance.

When first published, Marshall McLuhan's *Understanding Media* made history with its radical view of the effects of electronic communications upon man and life in the twentieth century.

The authoritative account of the rise of Amazon and its intensely driven founder, Jeff Bezos, praised by the *Seattle Times* as "the definitive account of how a tech icon came to life." Amazon.com started off delivering books through the mail. But its visionary founder, Jeff Bezos, wasn't content with being a bookseller. He wanted Amazon to become the everything store, offering limitless selection and seductive convenience at disruptively low prices. To do so, he developed a corporate culture of relentless ambition and secrecy that's never been cracked. Until now. Brad Stone enjoyed unprecedented access to current and former Amazon employees and Bezos family members, giving readers the first in-depth, fly-on-the-wall account of life at Amazon. Compared to tech's other elite innovators -- Jobs, Gates, Zuckerberg -- Bezos is a private man. But he stands out for his restless pursuit of new markets, leading Amazon into risky new ventures like the Kindle and cloud computing, and transforming retail in the same way Henry Ford revolutionized manufacturing. *The Everything Store* is the revealing, definitive biography of the company that placed one of the first and largest bets on the Internet and forever changed the way we shop and read.

Since its publication more than 15 years ago, *Heat Conduction Using Green's Functions* has become the consummate heat conduction treatise from the perspective of Green's functions-and the newly revised Second Edition is poised to take its place. Based on the authors' own research and classroom experience with the material, this book organizes the so

Providing a timely contribution to the ongoing questions surrounding topics which are by definition subject to varying stakeholder interpretations, this book addresses "the missing link" between theoretical CSR concepts and everyday management practice. It acts as a guide to awaken managers to the advantages of adopting a CSR "mindset" when developing sustainable business strategies. The book consists of three parts: 1) A theoretical realm which establishes the key concepts and rationale for the adoption of a sustainable CSR approach, 2) A practical realm which addresses putting CSR and sustainability into business practice, 3) An educational realm which proposes how to incorporate the concepts into teaching and training.

This volume explores the opportunities and challenges facing the accounting profession in an increasingly globalized business and financial reporting environment. It looks back at past experiences of the profession in attempting to meet its public interest obligation. It examines the role and responsibilities of accounting to society including regulatory requirements, increased emphasis on corporate social responsibility, accounting fraud and whistle-blowing implications, internationalization of public interest obligations, and providing the education needed to be successful. The book incorporates an ethical dimension in making these assessments. Its focus is a conceptual, theoretical one drawing on classical philosophy, the sociology of professions, economic theory, and the public interest dimension of accountants as professionals. The authors of papers are long-time contributors to the annual symposium on Research in Accounting Ethics sponsored by the Public Interest Section of the AAA.

From the author of the New York Times bestseller *The Inevitable*— a sweeping vision of technology as a living force that can expand our individual potential In this provocative book, one of today's most respected thinkers turns the conversation about technology on its head by viewing technology as a natural system, an extension of biological evolution. By mapping the behavior of life, we paradoxically get a glimpse at where technology is headed-or "what it wants." Kevin Kelly offers a dozen trajectories in the coming decades for this near-living system. And as we align ourselves with technology's agenda, we can capture its colossal potential. This visionary and optimistic book explores how technology gives our lives greater meaning and is a must-read for anyone curious about the future.

The Industrial Revolution, powered by oil and other fossil fuels, is spiraling into a dangerous endgame. The price of gas and food are climbing, unemployment remains high, the housing market has tanked, consumer and government debt is soaring, and the recovery is slowing. Facing the prospect of a second collapse of the global economy, humanity is desperate for a sustainable economic game plan to take us into the future. Here, Jeremy Rifkin explores how Internet technology and renewable energy are merging to create a powerful "Third Industrial Revolution." He asks us to imagine hundreds of millions of people producing their own green energy in their homes, offices, and factories, and sharing it with each other in an "energy internet," just like we now create and share information online. Rifkin describes how the five-pillars of the Third Industrial Revolution will create thousands of businesses, millions of jobs, and usher in a fundamental reordering of human relationships, from hierarchical to lateral power, that will impact the way we conduct commerce, govern society, educate our children, and engage in civic life. Rifkin's vision is already gaining traction in the international community. The European Union Parliament has issued a formal declaration calling for its implementation, and other nations in Asia, Africa, and the Americas, are quickly preparing their own initiatives for transitioning into the new economic paradigm. *The Third Industrial Revolution* is an insider's account of the next great economic era, including a look into the personalities and players — heads of state, global CEOs, social entrepreneurs, and NGOs — who are pioneering its implementation around the world.

A revised edition aimed at psychiatrists, which considers the treatment of affective disorders. It attempts to reflect the advances that have taken place in the treatment of affective disorders since the first

edition was published in areas such as epidemiology, neurochemistry and psychotherapies.

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