BİLGİYE ERİŞİM MERKEZİ'NE YENİ GELEN YAYINLAR:

Türkçe Kitap Ve Süreli Yayınlar

MİKRO EKONOMİK ANALİZ

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Tuyranlı, Rona. – Mikro ekonomik analiz. – İstanbul : Bilim Teknik Yayınevi, 2006

Resmi Gazete

YÜRÜTÜME VE İDARE BÖLÜMÜ

Bakanlığa Vekâlet Etme İşlemi
— Devlet Bakanı Nimet ÇUBUKCU'ya, Tarm ve Köyşleri Bakanı Mehmet Mehdi EKER'in Vekâlet Etmesine Dair Tezkere

YÖNETMELİKLER
— Çanakkale Onsekiz Mart Üniversitesi Kadın Araştırmaları ve Uygulamaları Merkezi Yönetmeliği
Exploring lecturers’ perceptions of the emphasis given to different stakeholders in introductory accounting textbooks

John Ferguson, David Collison, David Power, Lorna Stevenson

Abstract

This exploratory research considers the views of 12 introductory accounting lecturers in Scotland regarding their perceptions of how different corporate stakeholders are represented in their recommended introductory accounting texts. The study builds on previous research which suggests that accounting education is embedded in neo-classical economic ideology and instils the notion of shareholder primacy in students. Findings suggest that a majority of the accounting educators interviewed believe pre-eminence is unduly accorded to shareholders in accounting textbooks. Consequently, all but one of the interviewees held the view that students should be presented with ‘alternative perspectives’ which emphasise the user needs of other stakeholder groups, either by introducing such perspectives in lectures and tutorials or by recommending supplementary reading material. By highlighting the disparity between the issues lecturers want to teach and the values implicit in accounting textbooks this paper draws attention to the potentially limiting role which textbooks can play in the education process.

Article Outline

1. Introduction
2. Accounting, business and management textbooks
3. Research method
4. Discussion
4.1. Stakeholder representation in textbooks
Abstract

This methods paper highlights specific issues that arise in using content analysis to investigate intellectual capital (IC) disclosures. The use of content analysis in the IC context is debated through an analysis of prior studies and the use of an illustrative example (Next plc's 2004 annual report). It is concluded that the depth and breadth of the IC concept and the lack of common definitive language make it difficult to establish the extent and nature of disclosure currently provided. The range of choices available to researchers in terms of analysing and measuring IC disclosures further hinders interpretation and comparability. Transparency in the choices made is required. Shared meanings could be developed and the IC concept better understood through increased transparency in the categorisation of IC information, which in turn could further assist in the interpretation and comparison of findings across studies.

Article Outline

1. Introduction
2. Defining the IC concept
3. Content-analytic studies of IC disclosures in annual reports
   3.1. Concept boundary problems and coding reliability
   3.2. Manual versus electronic searching
   3.3. The annual report material analysed
   3.4. The volume of disclosure: presence/absence versus count of occurrences (with/without repetition)
Financialized accounts: Share buy-backs, mark to market and holding the financial line in the S&P 500

Pages 165-178

Tord Andersson, Colin Haslam, Edward Lee, Nick Tsitisanis

Abstract

In recent years the US corporate sector has deployed more cash from operations to finance the repurchase of outstanding share capital for treasury stock. Shares repurchased for treasury stock can help flatter earnings per share, fund senior management share option compensation schemes and finance corporate acquisitions. In financialized accounts these are now significant transactions which, it is argued, serve the financial interests of managers and investors.

The US Financial Accounting Standards Board (FASB) is now demanding a “greater use of fair value measurements in financial statements” with the result that share options and corporate acquisitions will be “marked to market”. This will force a financialized ratchet because managers in the S&P 500 will need step up cash extraction if they are to hold the financial line.
Strategic organizational conditions for risks reduction and earnings management: A combined strategy and auditing paradigm

Loi Teck Hui, Quek Kia Fatt

Abstract

Business world is complex and fast changing. This paper brings strategy paradigms to the auditing domain in an attempt to advance existing understanding on the audit risk reduction and firms’ economic performance. Grounded in existing literatures, we establish some crucial convergence points between the external auditors’ audit processes and the firms’ strategic management agendas. A theoretical framework that embeds some proposed strategic organizational conditions, which align organizational internal and external effects for performance, and the theories of the firm is then presented. The literature review suggests that the integration of the audit processes and the organizational conditions is inherently beneficial to both auditors and firms. The routine from such integration can be a tacit knowledge asset or capability hard to be emulated. It shall reduce audit risks and sustain earnings performance. Hence, the practices and leveragabilities of such routine merit further managerial and research attention. We highlight at the end how our works can be tested in future research.
1. Introduction
2. Auditing and strategy convergence points
   2.1. Audit process
   2.2. Inherent risk assessment
   2.3. Control risk assessment
   2.4. Analytical procedures
3. A theoretical framework
   3.1. Theories of the firm
   3.2. Organizational conditions at corporate level
      3.2.1. Organizational culture
      3.2.2. Strategic leadership
      3.2.3. Organizational legitimacy
      3.2.4. Performance measurement
      3.2.5. Corporate governance
      3.2.6. Process management
      3.2.7. Corporate missions
      3.2.8. Alliances development
      3.2.9. Corporate entrepreneurship
   3.3. Organizational conditions at business level
      3.3.1. Human capital
      3.3.2. Internal control
      3.3.3. Information systems
      3.3.4. Strategic procurement
      3.3.5. Financial reporting
      3.3.6. Innovative marketing
      3.3.7. Manufacturing capabilities
      3.3.8. Research and development
   3.4. Organizational conditions driven by external forces
      3.4.1. Right industry
4. Discussions and strategic implications
   4.1. Managers
   4.2. External auditors
   4.3. Business literature
      4.3.1. Auditing
Abstract

In this paper, we first describe a “Broken Trust” theory that was introduced by Albrecht el al. [Albrecht, W. S., Albrecht, C. C., & Albrecht, C. O. (2004). Fraud and corporate executives: Agency, Stewardship and Broken Trust. *Journal of Forensic Accounting, 5*, 109–130] to explain corporate executive Fraud. The Broken Trust theory is primarily based on an “Agency” theory from economic literature and a “Stewardship” theory from psychology literature. We next describe an “American Dream” theory from sociology literature to complement Albrecht el al.’s (2004) Broken Trust theory. Like the Broken Trust theory, the American Dream theory relates to a “Fraud Triangle” concept to explain corporate executive Fraud. Finally, we provide some anecdotal evidence from recent high profile corporate executive Fraud to explore the American Dream theory. We conclude our thoughts on corporate executive Fraud from a teaching perspective.

Article Outline

1. Introduction
2. Potential theories of corporate executive Fraud
   2.1. Agency theory
   2.2. Stewardship theory
   2.3. Broken Trust theory
3. Origin of the American Dream theory
4. The American Dream theory and Fraud Triangle concept
   4.1. An intense emphasis on monetary success (pressure)
4.2. Corporate executives exploit/disregard regulatory controls (opportunities)
4.3. Corporate executives justify/rationalize fraudulent behavior (rationalization)
5. Anecdotal evidence
6. Concluding thoughts
Acknowledgements
References