

Intermediate Accounting IFRS Edition Chapter 21 Solutions

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Accounting Carl S. Warren 2017-02-21 Gain a solid foundation in accounting to ensure you are prepared for future business courses and the real world with Warren/Reeve/Duchac's market-leading ACCOUNTING, 27E. This edition helps you connect concepts to the bigger picture with features such as the new chapter opening schema that allows you to see how each chapter's specific content fits within the overall framework of the book. A focus on why accounting is important to business and a prosperous society is reinforced throughout with Business Connection features that illustrate how the concept is used in the real world. In addition, the Warren/Reeve/Duchac hallmark accounting cycle coverage provides unmatched foundation so you are prepared to succeed in later chapters. Important Notice: Media content referenced within the product description or the product text may not be available in the ebook version.

Intermediate Accounting J. David Spiceland 2019 Revised edition of Intermediate accounting, 2018.

Intermediate Accounting, Volume 2 Donald E. Kieso 2019-04-16 This is the unbound, loose-leaf version of Intermediate Accounting, 17th Edition, Volume 2. This book is written by industry thought leaders, Kieso, Weygandt, and Warfield and is developed around one simple proposition: create great accountants. Upholding industry standards, this edition incorporates new data analytics content and up-to-date coverage of leases, revenue recognition, financial instruments, and US GAAP & IFRS. While maintaining its reputation for accuracy, comprehensiveness, and accessibility, Intermediate Accounting drives results by helping students build professional competencies through reliable problem material.

Intermediate Accounting IFRS Donald E. Kieso 2020-07-08 Essential knowledge of International Financial Reporting Standards for students of global accounting. This important work provides the tools global accounting students need to understand international financial reporting standards (IFRS) and how they are applied in practice. This text emphasizes fair value, proper accounting for financial instruments, and new developments in international accounting. By presenting IFRS in light of current accounting practice, this book helps students gain practical knowledge of the topic that they can apply as they advance into their global accounting careers. With this revised and updated Fourth Edition, students will develop a firm conceptual understanding of IFRS, as well as the ability to integrate their learning through practical exercises. Throughout this text, Global Accounting Insights highlight the important differences that remain between IFRS and U.S. GAAP, discussing the ongoing joint convergence efforts to resolve them. Comprehensive, up-to-date, and accurate, Intermediate Accounting IFRS includes proven pedagogical tools designed to help students learn more effectively. Comprehensively covers the latest International Financial Reporting Standards and how they are applied in practice. Takes a comparative approach to help students understand the differences between IFRS, U.S. GAAP, and other important standards. Emphasizes practical application of knowledge with end-of-chapter Review and Practice sections. Provides authoritative references and citations to ensure content reliability and provide opportunities for further study. Includes access to video walkthroughs, interactive content, and digital resources to support student engagement and ensure positive learning outcomes. As IFRS gains broad acceptance around the world, students of global accounting will need to be intimately familiar with these standards, and prepared to keep up with the rapid changes in the international environment. Intermediate Accounting IFRS answers to these pressing needs, making it the clear choice for accounting courses at the intermediate level.

Intermediate Accounting: Reporting and Analysis James M. Wahlen 2019-02-01 Today's financial accounting is continuously changing. Now, you have a resource to help you understand the importance of accounting information and how that information is critical to others in business today with Wahlen/Jones/Pagach's INTERMEDIATE ACCOUNTING, 3E. Positive examples and cases from familiar companies, such as Starbucks, Coca-Cola, Apple, Louis Vuitton and Nestle, reinforce the book's unique, approachable perspective. You see the power of financial accounting information for investors, creditors and other stakeholders. This edition's in-depth coverage also clearly addresses the latest accounting standards. This edition works closely with CNOwV2 digital resources to help you manage the rigor and time requirements of today's intermediate accounting course. Learning tools help you master key concepts. In addition, algorithmic homework exercises allow you to solve multiple versions of exercises, in order to build confidence and expertise. Important Notice: Media content referenced within the product description or the product text may not be available in the ebook version.

Fünf Wochen im Ballon Jules Verne 2019-04-25 Per Ballonfahrt will der englische Geograf Dr. Samuel Ferguson 1862 von Sansibar aus das geheimnisvolle Afrika erkunden, die Nilquelle und vieles bis dahin Unbekannte entdecken. Mit seinen Begleitern, dem gegenüber der geplanten Luftreise äußerst pessimistisch eingestellten Jäger Dick Kennedy und dem unbekümmerten Diener Joe, übersteht er dabei viele, mitunter lebensgefährliche Abenteuer und Gefahren. Coverbild: my.skills / Shutterstock.com

Die Abtei von Northanger Jane Austen 2020-09-25 Kloster Northanger ist ein unterhaltsamer, erzähltechnisch erstaunlich moderner Roman, der ganz nebenbei die vornehme britische Gesellschaft mit ihren Sprach- und Lese-Konventionen auf den Arm nimmt. Jane Austens postum erschienenes Werk Kloster Northanger ist der erste ihrer Romane, den die Autorin zur Veröffentlichung bestimmte.

Die Abenteuer des Tom Sawyer Mark Twain 1925

Seele los Klaus Meyer-Makelis 2022-01-19

Intermediate Accounting, A Problem Solving Survival Guide Marilyn F. Hunt 2011-09-06 Reflecting the demands for entry-level accountants, the focus of this book is on fostering critical thinking skills, reducing emphasis on memorisation and encouraging more analysis and interpretation by requiring use of technology tools, spreadsheets and databases.

Donnergrollen, hör mein Schrei! n Mildred D. Taylor 1990 In Mississippi during the Great Depression of the 1930's, the Logans are one of the few black families who own their own land. Nine year old Cassie Logan doesn't understand why her parents attach so much importance to this, any more than she understands the Night Riders-- white men who terrorize her people.

Intermediate Accounting Terry D. Warfield 2007-12-04 Now readers can get all the accuracy and authority of the best-selling intermediate accounting book in the new second edition of this brief, streamlined version! Fundamentals of Intermediate Accounting presents a balanced discussion of concepts and applications, explaining the rationale behind business transactions before addressing the accounting and reporting for those activities. Readers will gain a solid foundation in such areas as the standard-setting process, the three major financial statements, revenue recognition, income taxes, reporting disclosure issues, and much more.

Taxmann's Financial Reporting (2 Vols.) - The Most Updated & Amended Book Comprehensively covering the Subject Matter in Simple Language with 950+ Examples/Case Studies | CA Final | New Syllabus CA Parveen Sharma 2021-08-21 Taxmann's Financial Reporting is prepared exclusively for the Final Level of Chartered Accountancy Examination requirement. It covers the entire revised syllabus as per ICAI. This book serves as a guide for students & professionals, and the objectives of this book are as follows: • It helps the reader acquire the ability to integrate & solve problems in practical scenarios on Indian Accounting Standards (Ind AS). It also assists the reader in deciding the appropriate accounting treatment and formulation of suitable accounting policies. • While preparing and presenting the financial statements, this book helps in the ability to recognize and apply disclosure requirements specified in Ind AS. • Acquiring/developing the skill to prepare financial statements of group entities based on Ind AS. • Develop an understanding of the various forms of reporting (other than financial statements) and accounting for special transactions, and apply such knowledge in problem-solving. The Present Publication is the 5th Edition amended by the Companies (Ind AS) Amendment Rules for CA-Final | New Syllabus, authored by CA Parveen Sharma & CA Kapileshwar Bhalla, with the following noteworthy features: • As per the revised syllabus announced by ICAI • Coverage of this book includes: [] Financial Instruments (Ind AS 32, 109 & 107) [] Revenue (Ind AS 115) [] Leases (Ind AS 116) [] Business Combination (Ind AS 103) [] Consolidation (Ind AS 110, 111, 28 & 27) [] Solved Papers with Guideline Answers: \$ CA (Final) - May 2019 Exam | New Syllabus | Guidelines Answers \$ CA (Final) - November 2019 Exam | New Syllabus | Guidelines Answers \$ CA (Final) - November 2020 Exam | New Syllabus | Guidelines Answers \$ CA (Final) - January 2021 Exam | New Syllabus | Guidelines Answers \$ CA (Final) - July 2021 Exam | New Syllabus | Guidelines Answers. [Examples, Diagrams, Charts, Clarifications & Explanations] are given to address the complicated standards. [Special emphasis on Ind AS strictly from an examination point of view] including differences between AS and Ind AS and carve-in & carve-outs with respect to IFRS. [Student-Oriented Book] The authors have developed this book, keeping in mind the following factors: [] Interaction of the authors with their students, with specific emphasis on difficulties faced by students in the examinations [] Shaped by the authors' experience of teaching the subject matter at different levels [] Reaction and responses of students have also been incorporated at different places in the book. [950+ Examples/Case Studies, Questions with Answers] have been given at various places in the book to make students understand the complexities involved in Ind AS. [Self-preparatory Book] The book has been written in a classroom-style-teaching methodology so that the average student can understand & master the subject without assistance. [Thoroughly Updated & Amended] This book has been amended as per the Companies (Ind AS) Amendment Rules 2020. Also, the amendments related to Ind AS - 103 & 116 and other amendments have been incorporated. Also Available: • [7th Edition] of Taxmann's Students' Guide to Ind AS. • [4th Edition] of Taxmann's CRACKER cum Exam Guide on Financial Reporting (New Syllabus). • [3rd Edition] of Taxmann's PROBLEMS & SOLUTIONS on Financial Reporting (New Syllabus). • [1st Edition] of Taxmann's CLASS NOTES on Financial Reporting Detailed contents of this book are as follows: • Framework for Preparation and Presentation of Financial Statements [] Ind AS on Presentation of Items in the Financial Statements [] Ind AS 1 - Presentation of Financial Statements [] Ind AS 34 - Interim Financial Reporting [] Ind AS 7 - Cash Flow Statement [] Ind AS 115 - Revenue from Contracts with Customers • Ind AS on Measurement-based on Accounting Policies [] Ind AS 8 - Accounting Policies, Changes in Accounting Estimates and Errors [] Ind AS 10 - Events after the Reporting Period [] Ind AS 113 - Fair Value Measurement • Other Ind AS [] Ind AS 20 - Accounting for Government Grants and Disclosure of Government Assistance • Ind AS 101 - First Time Adoption of Ind AS • Ind AS on Assets of the Financial Statements [] Ind AS 2 - Valuation of Inventory [] Ind AS 16 - Property, Plant and Equipment [] Ind AS 23 - Borrowing Cost [] Ind AS 36 - Impairment of Assets [] Ind AS 38 - Intangible Assets [] Ind AS 40 - Investment Property [] Ind AS 105 - Non-Current Assets Held for Sale and Discontinued Operations • Industry-Specific Ind AS [] Ind AS 41 - Agriculture • Ind AS on Liabilities of the Financial Statements [] Ind AS 19 - Employee Benefits [] Ind AS 37 - Provisions, Contingent Liabilities and Contingent Assets • Ind AS on items impacting the Financial Statements [] Ind AS 12 - Income Taxes [] Ind AS 21 - The Effects of Changes in Foreign Exchange Rates • Ind AS on Disclosures in the Financial Statements [] Ind AS 24 - Related Party Disclosures [] Ind AS 33 - Earnings Per Share [] Ind AS 108 - Operating Segments • Accounting and Reporting of Financial Instruments [] Ind AS 32 - Financial Instruments (Presentation) [] Ind AS 109 - Financial Instruments | Recognition and Measurement [] Ind AS 107 - Financial Instruments | Disclosures • Accounting for Share-Based Payment • Business Combination and Corporate Restructuring [] Ind AS 103 - Business Combinations • Consolidated and Separate Financial Statements [] Ind AS 110 - Consolidate Financial Statements [] Ind AS 111 - Joint Arrangements [] Ind AS 112 - Disclosure of Interests in Other Entities [] Ind AS 28 - Investment in Associates and Joint Ventures [] Ind AS 27 - Separate Financial Statements • Integrated Reporting • Corporate Social Responsibility Reporting • Ind AS 116 - Leases

Interpretation and Application of International Accounting and Financial Reporting Standards 2010

Die Krebskrankheit Claus Brackmann 1995

The Timing of Income Recognition in Tax Law and the Time Value of Money Moshe Shekel 2009-05-28 Time itself creates advantages and disadvantages in the field of taxation. The timing of the recognition of income and expenses for tax purposes has two main implications: firstly, for the timing of the collection of tax, and secondly, for the question of quantification, i.e., how to ensure that the difference between the timing of the recognition of income or expenses, as opposed to the respective dates on which the amounts are actually received or paid, does not distort the determination of the amount of chargeable income. The time component is a weapon in the confrontation between the opposing motivations of the taxpayers and the tax authorities. In any given fiscal year, taxpayers seek to present a minimal picture of their chargeable income, by "deferring" the recognition of income or "advancing" the recognition of expenses. As opposed to this, the tax authorities adopt the opposite strategy: maximizing taxable "profit" in any given year. This book critically examines the various approaches that have been adopted in the tax systems in

the UK, the US and Israel in relation to the timing of income recognition and expenses for tax purposes. It suggests an innovative tax model that identifies the advantages that arise to the taxpayer as a result of the differences between the timing of the recognition of income and expenses, and the timing of the receipt of the revenue or the payment of a liability, and taxes only that advantage.

Intermediate Accounting J. David Spiceland 2011 Adopters and reviewers praise Intermediate Accounting, 6/e, by Spiceland/Sepe/Tomassini for its superior readability, strong supplements package/learning system, good EOC, real-world flavor, consistent quality; and high student engagement. SST 6/e will gain support in both traditional and progressive accounting departments, especially those looking for a more concise, decision-making text that reinforces challenging concepts. The authors have created a flexible text with a student friendly writing style that focuses on explaining not only how to apply a procedure, but why its applied. SST 6/e is built around a Learning System designed to prepare students for the new CPA exam and the business world, by emphasizing decision making. Acknowledging the diversity of students and their learning styles, the authors have created a clear text and varied supplemental materials to aid the success of every student.

Intermediate Accounting Earl K. Stice 2011-01-28 Study the central activities of a business, including today's hot topics, to learn accounting principles! INTERMEDIATE ACCOUNTING presents a user/decision-making approach combined with the necessary coverage of GAAP, codification, and IFRS to help you understand accounting in terms of what goes on in a business. The text's efficient format is not overwhelming like other encyclopedic texts, and it blends the core concepts of accounting principles with procedural applications. An expansive set of end-of-chapter material helps you prepare for exams. Important Notice: Media content referenced within the product description or the product text may not be available in the ebook version.

Das Versicherungswesen Paul Moldenhauer 1925

Der Sturm (illustriert) William Shakespeare 2015-09-07 Der Sturm (The Tempest) ist eine tragikomische Geschichte von William Shakespeare.

Wieviel Erde braucht der Mensch Leo Tolstoi 2020-12-07 Wieviel braucht man, um glücklich zu sein? Der Bauer Pachom kauft seiner Nachbarin ihr ein Stück Land ab, denn er will endlich besser leben. Zuerst zeigt sich der Traum erfüllt, mit mehr Land kommt auch mehr Geld. Doch schon bald fühlt sich Pachom durch die Nähe der Nachbarin eingeengt und beschließt anderswo noch mehr Land zu kaufen, denn mehr Land muss noch mehr Glückseligkeit geben. Doch seine Habgier soll ihm schon bald zum Verhängnis werden... Leo Tolstoi (1828-1910) wird noch heute als einer der größten Verfasser aller Zeiten gefeiert. Mehrmals wurde der Sohn aristokratischer russischer Eltern für den Nobelpreis der Literatur und sogar für den Friedensnobelpreis nominiert. Seine Erfahrungen als Soldat im ersten Krim-Krieg prägten ihn für den Rest seines Lebens, und sie dienten als Inspiration für seine späteren Werke, vor allem "Krieg und Frieden".

Die Abenteuer des Huckleberry Finn Mark Twain 2019-04-25 Huckleberry Finn und der Negersklave Jim flüchten aus verschiedenen Gründen per Floß den Mississippi hinab und erleben viele Abenteuer. Noch toller kommt es, als Huck seinem alten Freund Tom Sawyer begegnet. Ungekürzt und in neuer deutscher Rechtschreibung. Coverbild: John T Takai / Shutterstock.com

International Financial Reporting Standards (IFRS) 2020 : Deutsch-Englische Textausgabe der von der EU gebilligten Standards und Interpretationen Wiley-VCH 2020-03-04 Die International Financial Reporting Standards (IFRS) sind auf Grund einer Verordnung EU-weit von allen börsennotierten Unternehmen verbindlich anzuwenden. In Deutschland besteht fÄ1/4r KonzernabschlÄ1/4sse nicht-kapitalmarktorientierter Konzerne und fÄ1/4r spezielle JahresabschlÄ1/4sse die Möglichkeit einer freiwilligen Bilanzierung nach IFRS. Diese Textausgabe enthält alle International Financial Reporting Standards (IFRS) bzw. International Accounting Standards (IAS) sowie alle Interpretationen (SICs, IFRICs), die von der Europäischen Union (EU) gebilligt und so fÄ1/4r kapitalmarktorientierte Unternehmen verpflichtend anzuwenden sind. Die Standards werden in englischer und deutscher Sprache synoptisch gegenübergestellt. Auf diese Weise wird ein Vergleich mit dem englischen Ursprungstext ermöglicht. Dieser hat besondere Bedeutung, da er in Auslegungsfragen herangezogen werden muss. Die Textausgabe enthält ein Vorwort und eine EinfÄ1/4hrung von Professor Dr. Henning ZÄ1/4lch, HHL-Leipzig Graduate School of Management, und Prof. Dr. Matthias Hender, MÄ1/4nster. Die Ausgabe 2020 berÄ1/4cksichtigt alle Ä1/4nderungen, die von der Europäischen Union bis zum 1. Februar 2020 Ä1/4bernommen wurden.

Advances in Accounting Education Timothy J. Rupert 2016-09-09 Advances in Accounting Education: Teaching and Curriculum Innovations publishes both non-empirical and empirical articles dealing with accounting pedagogy. All articles explain how teaching methods or curricula/programs can be improved.

Intermediate Accounting, Problem Solving Survival Guide Marilyn F. Hunt 2011-08-16 INTERMEDIATE ACCOUNTING by Kieso, Weygandt, and Warfield is, quite simply, the standard by which all other intermediate accounting texts are measured. Through thirty years and thirteen best-selling editions, the text has built a reputation for accuracy, comprehensiveness, and student success. The Fourteenth Edition maintains the qualities for which the text is globally recognized, and continues to be your students' gateway to the profession! Volume I is comprised of Chapters 1-14. Each study guide chapter is comprised of a detailed chapter review, demonstration problems, true/false, multiple-choice, matching questions, and comprehensive exercises. This book is a bound paperback with three-hole punches for convenient storage in a binder.

Reisebericht eines T-Shirts Pietra Rivoli 2009

Leadership Challenge James M. Kouzes 2009 Ein Leadershipbuch, das alle anderen in den Schatten stellt! Basierend auf umfangreicher Forschung und Interviews mit Führungskräften auf allen Ebenen (öffentlicher und privater Unternehmen weltweit) befasst sich das Buch mit dem anhaltenden Interesse an Leadership als kritischem Aspekt menschlicher Organisationen. Kouzes und Posner, die führenden Leadership-Experten unserer Zeit, zeigen, wie Führungskräfte mit Visionen Außergewöhnliches erreichen. Mit packenden Geschichten und tiefen Einsichten befassen sie sich eingehend mit den fundamentalen Aspekten von Leadership, um dem Leser dabei zu helfen, mit der sich stetig verändernden Welt Schritt zu halten. Die Autoren ergreifen dabei die Gelegenheit zu unterstreichen, dass Leadership nicht nur jeden angeht, sondern, dass es sich dabei um eine Beziehung handelt: eine Beziehung zwischen der eigenen Weiterentwicklung und der Entwicklung derer, die geführt werden. 'Es hat mir nicht nur Spaß gemacht ... ständig ertrappe ich mich dabei, zu nicken und zu mir selbst zu sagen: 'Das ist richtig! So wird es gemacht! So fühlt es sich an!' Die Autoren haben es geschafft, die Quintessenz dessen, was ich für das Herzstück von sich verändernder Leadership halte, zu erfassen.' Robert D. Haas, Vorsitzender und CEO, Levi Strauss & Co. 'Leadershipbücher gibt es wie Sand am Meer und die meisten überdauern keine Woche, ganz zu schweigen von Jahren. The Leadership Challenge gibt es immer noch, weil es auf Forschung beruht, es praktisch ist und Herz besitzt. Glauben Sie mir, Jim Kouzes und Barry Posner haben harte Beweise für ein Thema, das wir normalerweise als weich betrachten.' Tom Peters, Management-Guru, Gründer und Vorsitzender, Tom Peters Company '25 Jahr lang habe ich über Leadership geschrieben und darüber gelehrt. The Leadership Challenge ist eines der fünf besten Bücher, die ich jemals gelesen habe. Ich empfehle es fortlaufend anderen Menschen.' John C. Maxwell, Gründer von The INJOY Group, einem Unternehmen zur Beratung und Training von Führungskräften in USA und Kanada 'Jim Kouzes und Barry Posner haben die praktischste, verständlichste und inspirierendste Forschung zum Thema Leadership verfasst, die ich je gelesen habe. Anstelle einer weiteren Version von 'Promi Leadership', hilft The Leadership Challenge dabei, praktische Weisheiten von realen Führungskräften aller Ebenen in unterschiedlichen Arten von Unternehmen zu erfahren. Jede Führungskraft kann sich auf das Wissen in diesem Buch beziehen.' Marschall Goldsmith, Besteller-Autor und bei Forbes als einer der 5 Top-Trainer für Führungskräfte genannt

Intermediate Accounting Donald E. Kieso 2010-10-04 Due to the emergence of IFRS as the required convention for reporting to stock exchanges in the European Union and other important markets, accountants must gain a strong understanding of these standards. Intermediate Accounting integrates this new information throughout the chapters so they'll learn how to apply the new global accounting standards. Global examples are presented to clearly show how the information is utilized in the field. The use of various currencies is also explored, which is critical for accountants to know in today's global businesses environment.

General Catalogue of Printed Books to 1955 British Museum. Dept. of Printed Books 1967

Der Guide für Introvertierte, um ein angsteinflößend abenteuerliches Leben zu führen Jessica Pan 2020-09-13 "Was würde wohl passieren, wenn ich die Türen in meinem Leben weit aufreißen würde? Würde es sich zum Besseren verändern?" Jessica Pan ist introvertiert. Und schüchtern. Damit kommt sie klar. Aber sie ist auch unglücklich. Damit kommt sie nicht so gut klar. Also stellt sie sich irgendwann die Frage, was passieren würde, wenn sie ein Jahr lang zu jeder Verabredung, jedem abenteuerlichen Plan Ja sagen würde? Was für viele Introvertierte ein regelrechter Albtraum ist, wird für Jessica zum Abenteuer ihres Lebens. Sie zwingt sich, Fremde anzusprechen, schmeißt eine Party bei sich zu Hause und wagt sich sogar an das Minenfeld Stand-up-Comedy. In ihrem Guide erzählt Jessica augenzwinkernd und unterhaltsam von all ihren neuen Erlebnissen und skurrilen Begegnungen und beantwortet die Frage, wie sie das Leben durch ein bisschen Mut verändern kann.

Accounting Principles, Volume 1 Jerry J. Weygandt 2021-09-20 Accounting Principles, 9th Canadian Edition empowers students to succeed by providing a clear overview of fundamental financial and managerial accounting concepts with a focus on learning the accounting cycle from the sole proprietor perspective. To develop a deeper understanding of course concepts, students work through high-quality assessment at varying levels, helping them learn more efficiently and create connections between topics and real-world application. There are also a variety of hands-on activities that help students learn how to solve business problems, including running cases with real-world application, Analytics in Action problems, Data Analytics Insight features, and Excel templates. With Accounting Principles, your students will stay on track and be better prepared to connect the classroom to the real world.

Accounting Principles, Volume 2 Jerry Weygandt 2022-01-10 Accounting Principles, 9th Canadian Edition empowers students to succeed by providing a clear overview of fundamental financial and managerial accounting concepts with a focus on learning the accounting cycle from the sole proprietor perspective. To develop a deeper understanding of course concepts, students work through high-quality assessment at varying levels, helping them learn more efficiently and create connections between topics and real-world application. There are also a variety of hands-on activities that help students learn how to solve business problems, including running cases with real-world application, Analytics in Action problems, Data Analytics Insight features, and Excel templates. With Accounting Principles, your students will stay on track and be better prepared to connect the classroom to the real world. With Accounting Principles, your students will stay on track and be better prepared to connect the classroom to the real world.

Bekämpfung der Folter in Europa Rod Morgan 2002-12-10 Der Ausschuss zur Verhütung von Folter und unmenschlicher oder erniedrigender Behandlung oder Strafe ist einer der einflussreichsten Ausschüsse des Europarates. Seit seiner Einsetzung im Jahre 1989 besuchen Spezialisten des Ausschusses Haftorte einschließlich Polizeistationen, Justizvollzugsanstalten und psychiatrische Krankenhäuser in ganz Europa zur Überprüfung der Behandlung der Häftlinge sowie der Haftbedingungen. Das Buch bietet einen beeindruckenden Einblick in die in der Öffentlichkeit bislang wenig bekannte Arbeit des Ausschusses sowie eine aktuelle Zusammenstellung der von ihm entwickelten Standards. Es wendet sich insbesondere an Mitarbeiter von NGO's, Juristen und Beamte (Polizeibeamte, Strafvollzugsbeamte, Einwanderungsbehörden, psychiatrische Krankenhäuser).

Intermediate Accounting, Volume 1 Donald E. Kieso 2021-11-15 Intermediate Accounting, 13th Canadian Edition has always been, and continues to be, the gold standard that helps connect students to the world, the why, and the how of accounting information. Through new edition updates, you will be able to spark efficient and effective learning and inspire and prepare students to be the accounting professionals of tomorrow. To help develop a deeper understanding of course concepts and move beyond basic understanding, students work through a high-quality assessment at varying levels, helping them learn more efficiently and create connections between topics and real-world application. This course also presents an emphasis on decision-making through Integrated Cases and Research and Analysis questions that allow students to analyze business transactions, apply both IFRS and ASPE, and explore how different accounting standards impact real companies. Throughout the course, students also work through a variety of hands-on activities including Data Analytics Problems, Analytics in Action features, Excel templates, and a new emphasis on sustainability, all within the chapter context. These applications help students develop an accounting decision-making mindset and improve the professional judgement and communication skills needed to be successful in the evolving accounting world.