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The Routledge Companion to Business Ethics Eugene Heath (Editor), Byron Kaldis (Editor), Alexei Marcoux (Editor) The field of business ethics continues to expand intellectually and geographically. During the past five decades, scholars have developed and deepened their inquiries into the ethics of commercial and corporate conduct.

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The effect of professional standards on confirmation bias in tax decision making. *eJournal of Tax Research*, 16. Hasseldine, J. & Morris, G. (2017). Unacceptable tax behaviour and corporate responsibility. In Epifantseva, Y., and Hashimzade, N. (Eds.) *The Routledge Companion to Tax Avoidance Research*. London: Routledge.

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An inherently interdisciplinary subject, tax avoidance has attracted growing interest of scholars in many fields. No longer limited to law and accounting, research increasingly has been conducted from other perspectives, such as anthropology, business ethics, corporate social responsibility, and economic psychology. This was recently stimulated by politicians, mass media, and the public focussing on tax avoidance after the global financial and economic crisis put a squeeze on private and public finances. New challenges were posed by changing definitions and controversies in the interpretation of tax avoidance concept, as well as a host of new rules and policies that need to be fully understood. This collection provides a comprehensive guide to students and academics on the subjects of tax avoidance from an interdisciplinary perspective, exploring the areas of accounting, law, economics, psychology, and sociology. It covers global as well as regional issues, presents a discussion of the definition, legality, morality, and psychology of tax avoidance, and provides guidance on measurement of economic effect of tax avoidance activities. With a truly international selection of authors from the UK, North America, Africa, Asia, Australasia, Middle East, and continental Europe, with well-known experts and rising stars of the field, the contributors cover the entire terrain of this important topic. The Routledge Companion to Tax Avoidance Research is a ground-breaking attempt to bring together scholarly research in tax avoidance, offering rigorous academic analysis of an important and hotly debated issue in a structured and balanced way.

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The concept of "fair value" marked a major departure from traditional cost accounting. In theory, under this approach a balance sheet that better reflects the current value of assets and liabilities. Critics of fair value argue that it is less useful over longer time frames and prone to distortion by market inefficiencies resulting in procyclicality in the financial system by exacerbating market swings. Comprising contributions from a unique mixture of academics, standard setters and practitioners, and edited by internationally recognized experts, this book, on a controversial and intensely debated topic, is a comprehensive reference source which: examines the use of fair value in international financial reporting standards and the US standard SFAS 157 Fair Value Measurement, setting out the case for and against looks at fair value from a number of different theoretical and practical perspectives, including a critical review of the merits and arguments against the use of fair value accounting explores fair value accounting in practice, involvement in the Great Financial Crisis, implications for managerial reporting discretion, compensation and investment This volume is an indispensable reference that is deserving of a place on the bookshelves of both libraries and all those working in, studying, or researching the areas of international accounting, financial accounting and reporting.

Behavioural research is well established in the social sciences, and has flourished in the field of accounting in recent decades. This far-reaching and reliable collection provides a definitive resource on current knowledge in this new approach, as well as providing a guide to the development and implementation of a Behavioural Accounting Research project. The Routledge Companion to Behavioural Accounting Research covers a full range of theoretical, methodological and statistical approaches relied upon by behavioural accounting researchers, giving the reader a good grounding in both theoretical perspectives and practical applications. The perspectives cover a range of countries and contexts, bringing in seminal chapters by an international selection of behavioural accounting scholars, including Robert Libby and William R. Kinney, Jr. This book is a vital introduction for Ph.D. students as well as a valuable resource for established behavioural accounting researchers.

The Routledge Companion to Banking Regulation and Reform provides a prestigious cutting edge international reference work offering students, researchers and policy makers a comprehensive guide to the paradigm shift in banking studies since the historic financial crisis in 2007. The transformation in banking over the last two decades has not been authoritatively and critically analysed by the mainstream academic literature. This unique collection brings together a multi-disciplinary group of leading authorities in the field to analyse and investigate post-crisis regulation and reform. Representing the wide spectrum of non-mainstream economics and finance, topics range widely from financial innovation to misconduct in banking, varieties of Eurozone banking to reforming dysfunctional global banking as well as topical issues such as off-shore financial centres, Libor fixing, corporate governance and the Dodd-Frank Act. Bringing together an authoritative range of international experts and perspectives, this invaluable body of heterodox research work provides a comprehensive compendium for researchers and academics of banking and finance as well as regulators and policy makers concerned with the global impact of financial institutions.

International Business is a well-established research field, in which regionalisation has recently gained significant prominence. Europe comprises marketplaces characterised by unique patterns of highly advanced economic integration. No other marketplace in the world has progressed to the same levels of harmonisation across sovereign countries and economies. European Business is a subject in its own right with its own research momentum. Contemporary research evidences that firms view Europe as a challenging, mostly  $\square$  yet not entirely  $\square$  mature market location. Yet this location, often seen from a multi-country perspective, is subject to complexities revealing strategic corporate strengths and weaknesses. Theory, concepts and models known from International Business hence often vary in their applicability and relevance in this business environment. This comprehensive reference volume brings together a global team of contributors to analyse and overview the key issues, themes and phenomena that affect business in Europe. With interdisciplinary perspectives, the book covers crucial themes that any European Business research needs to acknowledge, including business cultures and identity, entrepreneurship and innovation, M&A and institutional trends, European HRM, migration, climate change issues, Brexit, and more. The selection of authors, from 17 countries worldwide, reflects the international scope of this research field and its agenda. A unique resource, this book provides an essential guide to researchers, research students and scholars of business and the social sciences, as well as the informed business community.

The Routledge Companion to Crime Fiction is a comprehensive introduction to crime fiction and crime fiction scholarship today. Across 45 original chapters, specialists in the field offer innovative approaches to the classics of the genre as well as ground-breaking mappings of emerging themes and trends. The volume is divided into three parts. Part I, Approaches, rearticulates the key theoretical questions posed by the crime genre. Part II, Devices, examines the textual characteristics of crime fiction. Part III, Interfaces investigates the complex ways in which crime fiction engages with the defining issues of its context  $\square$  from policing and forensic science through war, migration and narcotics to digital media and the environment. Rigorously argued and engagingly written, the volume is indispensable both to students and scholars of crime fiction.

This Companion provides a review of global value chains (GVCs) and the megatrends that are shaping them and will continue to reshape them in deep-set trajectories of change over the next few decades. Megatrends herald both challenges and opportunities. With the growing interest among business leaders and researchers in GVCs, this is a reference work which fills a gap in current literature by focusing on the new features of GVCs, including the shift of global purchasing power towards developing economies, the significance of emerging technologies and data analytics, the increasing tensions between globalisation and de-globalisation, and the role of micro-multinationals, start-up entrepreneurs, the public sector and middle markets in a fast-changing global economy. The early chapters are essentially intradisciplinary in character, with the first seeking to explore some historical aspects of GVCs. Subsequent chapters cover the theory and practice of operations and supply chain management, emerging supply chain technologies, and the impact of inter-firm collaboration across sectors and economies. The final chapters take a more interdisciplinary approach and examine topics at the interface of GVCs with the economy, society, culture and politics. This comprehensive handbook provides a timely analysis of leading-edge global megatrends and practices in one volume.

There is increasing interest in accounting issues in China. Despite a relatively short history, China's stock market is the world's second largest. This growth has been accompanied by increasing demand for accounting information alongside reforms of accounting and auditing rules, as international investors have paid increasing attention to investment opportunities in this dynamic and energetic country with a large population and economic growth potentials. Despite this, at present there are few books which offer students, academics and practitioners a comprehensive guide to current accounting issues in China. The Routledge Companion to Accounting in China fills this important gap in the literature. The volume is organized in six thematic sections which cover capital market and corporate finance, financial accounting, managerial accounting, auditing, taxation and internal controls. The structure is intended to reflect the increasing diversity of contemporary accounting issues in China, including a balanced overview of current knowledge, identifying issues and discussing relevant debates. This book is a prestigious reference work which offers students, academics and practitioners an introduction to current accounting issues in the emerging market of China.

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"Tell me what you eat, I'll tell you who you are," said Anthelme Brillat-Savarin. Today, "You are what you consume" is more apt. Barbara Krueger's ironic twist of Descartes - "I shop therefore I am" - has lost its irony. Such phrases have become commonplace descriptions of our identity in the contemporary world. In our materialistic world it seems as if there is no debate that our consumption behaviour is fused with our self-identity - shaping it, changing it and often challenging it. The Routledge Companion to Identity and Consumption introduces the reader to state-of-the-art research, written by the world's leading scholars regarding the interplay between identity and consumption. The book addresses the diverse issues regarding the ways identity affects our consumption behaviour and vice-versa and in doing so, presents a broad perspective on the dynamics of self-identity and consumption. With chapters discussing the theory, research and practical implications of these dynamics, including the way they change across our life span and their expression within different social, cultural and religious contexts, this book will be a valuable reference source for students and academics from a variety of disciplines.

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