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"Intermediate Financial Accounting Volume 2 by G. Arnold and S. Kyle, developed in collaboration by Athabasca University and Lyryx, is intended for the second of two in Intermediate Financial Accounting courses. It presumes that students have already completed the Introductory Financial Accounting, and the first Intermediate Financing Accounting course. The textbook reflects both current International Financial Reporting Standards (IFRS) and ASPE. This textbook covers all topics essential to a second level Intermediate Accounting course: current, long-term and complex liabilities, income taxes, pensions, leases, shareholders' equity, earnings per share, statement of cash flows including the direct approach, effects of changes and errors, and disclosures and analysis. Topics that are covered in Advanced Financial Accounting courses, such as consolidations and foreign exchange, are not included here. For those requiring preparation for CPA designation, competencies as outlined by the CPA are addressed in this textbook. For a detailed competency map, please contact us at info@lyryx.com."--BCcampus website.

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The text's efficient format does not overwhelm students, and its accessible style provides an alternative to more encyclopedic, reference-book approaches. The book offers a blend of the core concepts of accounting principles with procedural applications. This approach is supplemented with the most expansive set of end-of-chapter material on the market, a thorough integration of today's hot topics, and a robust selection of student and instructor print and online resources. Important Notice: Media content referenced within the product description or the product text may not be available in the ebook version.

This book gathers contributions from scientists and industry representatives on achieving a sustainable bioeconomy. It also covers the social sciences, economics, business, education and the environmental sciences. There is an urgent need to optimise and maximise the use of biological resources, so that primary production and processing systems can generate more food, fibre and other bio-based products with less environmental impacts and lower greenhouse gas emissions. In other words, we need a “sustainable bioeconomy” – a term that encompasses the sustainable production of renewable resources from land, fisheries and aquaculture environments and their conversion into food, feed, fibre bio-based products and bio-energy, as well as related public goods. Despite the relevance of achieving a sustainable bioeconomy, there are very few publications in this field. Addressing that gap, this book illustrates how biological resources and ecosystems could be used in a more sustainable, efficient and integrated manner – in other words, how the principles of sustainable bioeconomy can be implemented in practice. Given its interdisciplinary nature, the field of sustainable bioeconomy offers a unique opportunity to address complex and interconnected challenges, while also promoting economic growth. It helps countries and societies to make a transition and to use resources more efficiently, and shows how to rely less on biological resources to satisfy industry demands and consumer needs. The papers are innovative, cross-cutting and include many practice-based lessons learned, some of which are reproducible elsewhere. In closing, the book, prepared by the Inter-University Sustainable Development Research Programme (IUSDRP) and the World Sustainable Development Research and Transfer Centre (WSD-RTC), reiterates the need to promote a sustainable bioeconomy today.

This report aims to identify the different scenarios where the process of digital transformation is taking place in agriculture. This identifies those aspects of basic conditions, such as those of infrastructure and networks, affordability, education and institutional support. In addition, enablers are identified, which are the factors that allow adopting and integrating changes in the production and decision-making processes. Finally identify through cases, existing literature and reports how substantive changes are taking place in the adoption of digital technologies in agriculture.

The 2018 Macroeconomic Report, A Mandate to Grow, revisits the growth debate that has been raging in the region for the past half century. Viewing the debate from this long-term perspective allows for a focus on the structural factors that have prevented Latin America and the Caribbean from reaching the growth potential required to keep pace with faster growing regions and to fulfill the aspirations of its population.

Fixing the Broken Promise of Education for All, published by the UNESCO Institute for Statistics and UNICEF, presents the latest statistical evidence from administrative records and household surveys to better identify children who are out of school and the reasons for their exclusion from education. It aims to inform the policies needed to reach these children and finally deliver the promise of Education for All. Based on a series of national and regional studies and policy analysis by leading experts, the report explains why better data and cross-sector collaboration are fundamental to the design of effective interventions to overcome the barriers facing out-of-school children and adolescents. While highlighting the way forward for system-wide policies to improve educational quality and affordability, the report also presents the information needed for targeted approaches to address the compounding effects of disadvantage faced by children caught up in armed conflict, girls, working children, children with disabilities, or members of ethnic or linguistic minorities. This report presents a roadmap to improve the data, research and policies needed to catalyse action for out-of-school children as the world embarks on a new development agenda for education.

The most practical, real-world presentation of cost accounting on the market, this book blends a traditional and proven method of teaching cost accounting with the integration of innovative topics. Cost topics are covered in the context of organizational strategy and operational tactics, as cost management decisions are sensitive to strategies driven by quality, cost, and innovation. Kinney, Prather-Kinsey, and Raiborn reinforce the material with real-world examples and visual illustrations that bring cost management techniques into the student’s sphere of understanding. A flexible organization appropriate for either a one- or two- semester course--coupled with clear and abundant visual presentations--allows students to clearly understand difficult topics. The text’s revised organizational structure streamlines chapter materials as well as reduces redundancy between cost accounting and other business courses.

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