

Accounting History In Ethiopia

The field of critical accounting has expanded rapidly since its inception and has become recognised^{as} offering a wealth of provocative insights in the wake of the global financial crisis. It is now firmly embedded within accounting literature and in how accounting is taught. Surveying the evolving field of Critical Accounting, including theory, ethics, history, development and sustainability, this Companion presents key debates in the field, providing a comprehensive overview. Incorporating interdisciplinary perspectives on accounting, the volume concludes by considering new directions in which critical accounting research may travel. With an international array of established and respected contributors, this Routledge Companion is a vital resource for students and researchers across the world.

"Donham's beautifully written book makes a singular contribution to the emerging literature on global modernities. Donham creatively and seamlessly weaves together an array of textual fragments that enliven and enhance his ethnographic accounts, and together produce a fascinating book and a very good read." —Charles Piot, Duke University
Ethiopia is facing environmental and poverty challenges, and urgently needs effective management of its environmental resources. Much of the Ethiopian landscape has been significantly altered and reshaped by centuries of human activities, and three-quarters of the rural population is living on degraded land. Over the past two decades the country has seen rapid economic and population growth and unparalleled land use change. This book explores the challenges of sustaining the resource base while fuelling the economy and providing for a growing population that is greatly dependent on natural resources for income and livelihoods. Adopting a political ecology perspective, this book comprehensively examines human impacts on the environment in Ethiopia, defining the environment both in terms of the quantity and quality of renewable and non-renewable natural resources. With high levels of economic production and consumption also come unintended side effects: waste discharges, emissions of pollutants, and industrial effluents. These pollutants can degrade the quality of water, air, land, and forests as well as harm the health of people, animals, and other living organisms if untreated or disposed of improperly. This book demonstrates how the relationship between society and environment is inherently and delicately interwoven, providing an account of Ethiopia ' s current environment and natural resource base and future considerations for environmentally sustainable development.

This book examines the impact of the federal restructuring of Ethiopia on ethnic conflicts. The adoption of ethnic federalism in Ethiopia was closely related with the problem of creating a state structure that could be used as instrument of managing the complex ethno-linguistic diversity of the country. Ethiopia is a multinational country with about 85 ethno-linguistic groups and since the 1960s, it suffered from ethno-regional conflicts. The book considers multiple governance and state factors that could explain the difficulties Ethiopian federalism faces to realise its objectives. These include lack of political pluralism and the use of ethnicity as the sole instrument of state organisation. Federalism and Ethnic Conflict in Ethiopia will be of interest to students and scholars of federal studies, ethnic conflict and regionalism.

Languages and Cultures of Eastern Christianity: Ethiopian

Personal Transferable Skills in Accounting Education

Eurasian Empires as Blueprints for Ethiopia

A Comparative Regional Study

Ethiopia and the United States

An Ethnographic History of the Ethiopian Revolution

The Routledge Companion to Critical Accounting

"Intermediate Financial Accounting Volume 1 by G. Arnold and S. Kyle, developed in collaboration by Athabasca University and Lyryx, is intended for a first course in Intermediate Financial Accounting, and presumes that students have already completed one or two Introductory Financial Accounting courses. The textbook reflects current International Financial Reporting Standards (IFRS), such as IFRS 15 – Revenue from Contracts With Customers. This textbook provides a review of introductory accounting concepts and covers all topics essential to a first level Intermediate Accounting course: the conceptual framework and current landscape of financial reporting; statements of financial position; comprehensive income; cash flows and shareholders' equity; cash and receivables; revenue; inventory; property, plant and equipment; intangible assets; and intercorporate investments. 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. It also focuses on more difficult intermediate accounting topics that match prerequisite requirements for students advancing to a second level Intermediate Financial Accounting course. Topics that are covered in Advanced Financial Accounting courses, such as consolidations and foreign exchange, are not included here."—BCCampus website.

This, the first volume of Sir E. A. Wallis Budge's The History of Ethiopia: Nubia and Abyssinia, first published in 1928, presents an account of Ethiopian history from the earliest legendary and mythic records up until the death of King Lebna Dengel in 1540. Using a vast range of sources – Greek and Roman reports, Biblical passages, Egyptian hieroglyphs, and Ethiopian chronicles – an enthralling narrative history is presented with clarity. This reissue will be of particular interest to students of Ancient Egyptian culture, religion and history.

This book investigates the role of ethnic federalism in Ethiopian politics, reflecting on a long history of division amongst the country's political elites. The book argues that these patterns have enabled the resilience and survival of authoritarianism in the country, and have led to the failure of democratization. Ethnic conflict in Ethiopia stretches back to the country's imperial history. Competing nationalisms begin to emerge towards the end of the imperial era, but were formalized by the Ethiopian People's Revolutionary Democratic Front (EPRDF) from the 1990s onwards. Under the EPRDF, ethnicity and language classifications formed the main organizing principles for political parties and organizations, and the country's new federal arrangement was also designed along ethnic fault lines. This book argues that this ethnic federal arrangement, and the continuation of an elite political culture are major factors in explaining the continuation of authoritarianism in Ethiopia. Focusing largely on the last 27 years under the EPRDF and on the political changes of the last few years, but also stretching back to historical narratives of ethnic grievances and division, this book is an important guide to the ethnic politics of Ethiopia and will be of interest to researchers of African politics, authoritarianism and ethnic conflict.

*Make informed decisions in today's dynamic international businessenvironments International accounting has never been so exciting. Not only isthe pace of international business, finance, and investment rapidlyincreasing, but we are also moving closer than ever before toward acvergence of accounting standards worldwide. Updated and revised to keep pace with these changes, this SixthEdition of Radebaugh, Gray, and Black's International Accountingand Multinational Enterprises focuses on international businessstrategies and how accounting applies to these strategies. You'lllearn how to use financial and accounting information acrossborders, and make more informed decisions in an increasinglycomplex international business environment. The authors alsoexplain the key factors, including cultural differences, thatinfluence accounting standards and practices in differentcountries, and how those factors impact the harmonization ofstandards worldwide. New to This Edition: * New coauthor, Ervin L. Black of Brigham Young University. * Updated coverage on corporate governance, Sarbanes–Oxley, thePublic Company Accounting Oversight Board (PCAOB), and how theseforces affect U.S.-based multinationals, as well as companies inother countries. * Increased coverage of the efforts of the International AccountingStandards Board (IASB) to establish a uniform set of InternationalFinancial Reporting Standards (IRFS) worldwide and its interfacewith different national standard setters, especially the FASB.Special attention is given to the experience of the European Unionand Australia in adopting IFRS in 2005. * A web-based International Accounting Practice Problem, whichhelps students see how to apply IFRS to a set oftransactions. * Brief, user-oriented examples called Strategic Decision Points atthe beginning of each chapter. * Expanded end-of–chapter material, including more discussionquestions and exercises. * New cases (two per chapter) on the web. * Accounting for foreign exchange is now covered in two chapters.One chapter focuses on accounting issues, and the other chapter,which is new, focuses on foreign exchange risk management.*

The Falashas

Non-Financial Reports and Accounts

A History of Ethiopia, Nubia & Abyssinia

A Behind the Scenes View of Using Qualitative Research Methods

Intellectual Capital in Organizations

Some Records of Ethiopia, 1593-1646

Federalism and Ethnic Conflict in Ethiopia

The Routledge Companion to Accounting History presents a single-volume synthesis of research in this expanding field, exploring and analysing accounting from ancient civilizations to the modern day. No longer perceived as the narrow study of how a mysterious technique was used in past, the scope of accounting history has widened substantially. This revised and updated volume moves beyond the history of accounting technologies, accounting theories and practices and the accountants who applied them. Expert contributors from around the world explore the interfaces between accounting and the economy, society, culture and the polity. Accounting history is shown to offer important insights into such disparate phenomena as the evolution of capitalism, control of labour, gender and family relationships, racial exploitation, the operation of religious organisations, and the functioning of the state. Illuminating the foundation and development of accounting systems, this updated, classic book opens the field to a new generation of accounting scholars and historians around the world.

This third, revised edition comprises the whole of the original volume and is enhanced by the addition of a new preface and afterward which seek to reply to criticisms of the authors argument about the origins of the Falashas, and include some new thinking on the subject. Drawing on tradition and legend to reinforce his argument, the author again traces the source of the community to the Jewish settlements which existed in ancient Egypt (particularly at Elephantine on the Nile) and in the ancient Meroitic Kingdom, in present day Sudan known in the Bible as Cush. The story told in this book is remarkable, heroic and stimulating and makes a valuable contribution to our understanding of the history of the horn of Africa.

As the monetary cost of fraud escalates globally, and the ensuing confidence in financial markets deteriorates, the international demand for quality in financial statements intensifies. But what constitutes quality in financial statements? This book examines financial statement fraud, a topical and increasingly challenging area for financial accounting, business, and the law. Evidence shows that accounting anomalies in an organization's financial statements diminish the quality and serviceability of financial information. However, an anomaly does not necessarily signal fraud. Financial statement fraud is intended to mislead shareholders and other stakeholders. In this book, elements that underpin diversity of accounting anomalies likely found in fraudulent financial accounting statements are revealed. Multiple research methods are used in the analysis of selected international fraud cases, each illustrating examples of financial statement fraud, including: revenue recognition, overstatement and/or misappropriation of assets, understatement of expenses and liabilities, disclosure fraud, bribery and corruption. Additionally, the phoenix phenomenon with regard to fraud in financial accounting is investigated. Drawing on documented observations of commercial and legal cases globally this study highlights the necessity for continued development of financial audit practices and other audit services.

This book, in two volumes, contains an annotated English translation of the História da Etiópia by the Spanish Jesuit missionary priest Pedro Páez (Pêro Pais in Portuguese), 1564-1622, who worked in the Portuguese padroado missions, first in India and then in Ethiopia, long thought to be the kingdom of the legendary Prester John. His history of Ethiopia was written in Portuguese in the last ten years of his life and survives in only two manuscripts. The translation, by Christopher J. Tribe, is based on the new critical edition of the Portuguese text by Isabel Boavida, Hervé Pennec and Manuel João Ramos, which was published in Lisbon in 2008. They are also the editors of this English version. The History of Ethiopia is an essential source for several areas of study - from the history of the Catholic missions in that country and the relations between the European religious orders, to the history of art and religions; from the history of geographical exploration to the ideological contextualization of the Ethiopian kingdom; from material culture to Abyssinian political and territorial administration; and from an analysis of local circumstances to changes in human ecology in the Horn of Africa and the Indian Ocean. It is a repository of empirical knowledge on the political geography, religion, customs, flora and fauna of Ethiopia. It combines travel narrative with a historico-ethnographic monograph, and is a chronicle of the activities of Jesuit missionaries in their Ethiopian mission. It also reworks a wide variety of documents, including the first translations into a European language of a number of Ethiopian literary texts, from royal chronicles to hagiographies. It complements other early accounts of Ethiopia by Ludovico de Varthema, Francisco Alvares, Castanhoso, Bermudez, Arnold von Harff, Manoel de Almeida, Bahrey, Alessandro Zorzi, Jerónimo Lobo and Václav Prutky, all published by The Hakluyt Society.

The Process and Mechanisms of Control

Government Budgeting and Expenditure Controls

The Real Life Guide to Accounting Research

National Economic Accounting

A Short History of the Ethiopian Jews

The Politics of Contemporary Ethiopia

The Real Facts About Ethiopia

“Lively history. . . . Show[s] double entry's role in the creation of the accounting profession, and even of capitalism itself.”—The New Yorker Filled with colorful characters and history, Double Entry takes us from the ancient origins of accounting in Mesopotamia to the frontiers of modern finance. At the heart of the story is double-entry bookkeeping: the first system that allowed merchants to actually measure the worth of their businesses. Luca Pacioli—monk, mathematician, alchemist, and friend of Leonardo da Vinci—incorporated Arabic mathematics to formulate a system that could work across all trades and nations. As Jane Gleeson-White reveals, double-entry accounting was nothing short of revolutionary: it fueled the Renaissance, enabled capitalism to flourish, and created the global economy. John Maynard Keynes would use it to calculate GDP, the measure of a nation's wealth. Yet double-entry accounting has had its failures. With the costs of sudden corporate collapses such as Enron and Lehman Brothers, and its disregard of environmental and human costs, the time may have come to re-create it for the future.

This book is a contribution to the global history of the transfer of political ideas, as exemplified by the case of modern Ethiopia. Like many non-European nation-states, Ethiopia adopted a western model of statehood, that is, the nation-state. Unlike the postcolonial polities that have retained the mode of statehood imposed on them by their colonial powers, Ethiopia was never successfully colonized leaving its ruling elite free to select a model of ‘modern’ (western) statehood. In 1931, via Japan, they adopted the model of unitary, ethnolinguistically homogenous nation-state, in turn copied by Tokyo in 1889 from the German Empire (founded in 1871). Following the Ethiopian Revolution (1974) that overthrew the imperial system, the new revolutionary elite promised to address the ‘nationality question’ through the marxist-leninist model. The Soviet model of ethnolinguistic federalism (originally derived from Austria-Hungary) was introduced in Ethiopia, first in 1992 and officially with the 1995 Constitution. To this day the politics of modern Ethiopia is marked by the tension between these two opposed models of the essentially central European type of statehood. The late 19th-century ‘German-German’ quarrel on the ‘proper’ model of national statehood for Germany – or more broadly, modern central Europe – remains the quarrel of Ethiopian politics nowadays. The book will be useful for scholars of Ethiopian and African history and politics, and also offers a case in comparative studies on the subject of different models of national statehood elsewhere.

American food aid to foreigners long has been the most visible-and most popular-means of providing humanitarian aid to millions of hungry people confronted by war, terrorism and natural cataclysms and the resulting threat-often the reality-of famine and death. The book investigates the little-known, not-well-understood and often highly-contentious political processes which have converted American agricultural production into tools of U.S. government policy. In The Political History of American Food Aid, Barry Riley explores the influences of humanitarian, domestic agricultural policy, foreign policy, and national security goals that have created the uneasy relationship between benevolent instincts and the realpolitik of national interests. He traces how food aid has been used from the earliest days of the republic in widely differing circumstances: as a response to hunger, a weapon to confront the expansion of bolshevism after World War I and communism after World War II, a method for balancing disputes between Israel and Egypt, a channel for disposing of food surpluses, a signal of support to friendly governments, and a means for securing the votes of farming constituents or the political support of agriculture sector lobbyists, commodity traders, transporters and shippers. Riley's broad sweep provides a profound understanding of the complex factors influencing American food aid policy and a foundation for examining its historical relationship with relief, economic development, food security and its possible future in a world confronting the effects of global climate change.

The development of generic skills (often referred to as ‘soft skills’) in accounting education has been a focus of discussion and debate for several decades. During this time employers and professional bodies have urged accounting educators to consider and develop curricula which provide for the development and assessment of these skills. In addition, there has been criticism of the quality of accounting graduates and their ability to operate effectively in a global economy. Embedding generic skills in the accounting curriculum has been acknowledged as an appropriate means of addressing the need to provide ‘knowledge professionals’ to meet the needs of a global business environment. Personal Transferable Skills in Accounting Education illustrates how generic skills are being embedded and evaluated in the accounting curriculum by academics from a range of perspectives. Each chapter provides an account of how the challenge of incorporating generic skills in the accounting curriculum within particular educational environments has been addressed. The challenges involved in generic skills development in higher education have not been limited to the themed discipline. This book provides examples which potentially inform a wide range of discipline areas. Academics will benefit from reading the experiences of incorporating generic skills in the accounting curriculum from across the globe. This book was originally published as a themed issue of Accounting Education: an international journal.

Pedro Páez's History of Ethiopia, 1622 / Volume II

Chart of Accounts

The Commonwealth and International Library: Social Administration, Training Economics and Production Division

Lessons from Ethiopia's Reforms

The Long-Term Perspective

The British Legacy of Professional Organization

Humanitarianism in the Modern World

FRAUD AUDITING AND FORENSIC ACCOUNTING *With the responsibility of detecting and preventing fraud falling heavily on the accounting profession, every accountant needs to recognize fraud and learn the tools and strategies necessary to catch it in time. Providing valuable information to those responsible for dealing with prevention and discovery of financial deception, Fraud Auditing and Forensic Accounting, Fourth Edition helps accountants develop an investigative eye toward both internal and external fraud and provides tips for coping with fraud when it is found to have occurred. Completely updated and revised, the new edition presents: Brand-new chapters devoted to fraud response as well as to the physiological aspects of the fraudster A closer look at how forensic accountants get their job done More about Computer-Assisted Audit Tools (CAATs) and digital forensics Technological aspects of fraud auditing and forensic accounting Extended discussion on fraud schemes Case studies demonstrating industry-tested methods for dealing with fraud, all drawn from a wide variety of actual incidents Inside this book, you will find step-by-step keys to fraud investigation and the most current methods for dealing with financial fraud within your organization. Written by recognized experts in the field of white-collar crime, this Fourth Edition provides you, whether you are a beginning forensic accountant or an experienced investigator, with industry-tested methods for detecting, investigating, and preventing financial schemes.*

This book, written by A. Premchand, offers a comprehensive review of fiscal policies and their implications for budgeting and expenditure controls. It provides an in-depth discussion of techniques, procedures, and processes of budgeting with illustrative material drawn from the experiences of industrial and developing countries.

We have spent a great deal of time on the continued development of accounting and auditing standards, which are used as a primary component of corporate reporting, to reach today's financial reporting framework. However, is it possible to say that, currently, financial statements provide full and prompt disclosure? Or will they still be useful as a primary element with their current structures in corporate reporting? Undoubtedly, we are deeply concerned about these issues in recent times. This volume contains chapters to discuss the today's and tomorrow's accounting and corporate reporting phenomena in a comprehensive and multidimensional way. Therefore, this book is organized into six sections: "Achieving Sustainability through Corporate Reporting", "International Standardization", "Financial Reporting Quality", "Accounting Profession and Behavioral Aspects", "Public Sector Accounting and Reporting", and "Managerial Accounting".

This study provides a detailed snapshot of the education sector up to 2001-02, and for some aspects of the sector, up to 2002-03. It takes advantage of administrative data and information from household surveys to document key dimensions of the sector, particularly primary and secondary education, focusing on costs, finance, and service delivery, and their impact on learning achievement, in an effort to discover potentially important areas for further policy development. --foreword.

Fraud in Financial Statements

China in Ethiopia

Public Finance and Economic Growth in Developing Countries

Strengthening the Foundation for Sustainable Progress

Financial Management and Accounting in the Public Sector

A Critical Element of the Public Financial Management Framework

Theory and Practice

The selections from Almeida, translated and edited, describe the country and its people and the journeys of Jesuit missionaries attempting to enter or leave Ethiopia. This is a new print-on-demand hardback edition of the volume first published in 1954.

The impact of the global financial crisis on government funds has been significant, with squeezed budgets having to satisfy ever-increasing demands for public services. Managers working in the public sector are confronted daily with targets and demands that are often set in confusing accounting and financial language. In Financial Management and Accounting in the Public Sector, Gary Bandy employs a clear and concise narrative to introduce the core concepts of accounting and financial management in the public sector and how to deliver services that represent value for money. This second edition has been revised and updated throughout, offering: an increased focus on post-crisis austerity more international examples of public financial management greater coverage of governance, accountability and risk management With a glossary of terms to help managers understand and be understood by accountants, as well as learning objectives, case studies and discussion questions, this practical textbook will help students of public management and administration to understand the financial and accounting aspects of managing public services.

Public finance is crucial to a country's economic growth, yet successful reform of public finances has been rare. Ethiopia is an example of a country that undertook comprehensive reform of its core financial systems, independent of the IMF and the World Bank, and successfully transformed itself into one of the fastest-growing economies in Africa. With Ethiopia's twelve-year reform as its guiding case study, this book presents new analytical frameworks to help governments develop better financial reforms. It shows in detail how four core financial systems—budgeting, accounting, planning, and financial information systems—can be reformed. One of the principal findings presented is that governments must establish basic public financial administration before moving to more sophisticated public financial management. Other key findings include the identification of four strategies of reform (recognize, improve, change, and sustain), the centrality of ongoing learning to the process of reform, and the importance of government ownership of reform. This book will be of interest to researchers and policymakers concerned with public finance, developmental economics, and African studies.

In this comprehensive study, 15 African experts describe and analyse the military budgetary processes and degree of parliamentary oversight and control in nine countries of Africa, spanning across all the continent's sub-regions. Each case study addresses a wide range of questions, such as the roles of the ministries of finance, budget offices, audit departments and external actors in the military budgetary processes, the extent of compliance with standard public expenditure management procedures, and how well official military expenditure figures reflect the true economic resources devoted to military activities in these countries.

From Ethnolinguistic Nation-State to Multiethnic Federation

History, Diplomacy, and Analysis

The Moral Economy of Famine Relief

Accountancy and Empire

Nubia and Abyssinia

The Political History of American Food Aid

A History of Ethiopia: Volume I (Routledge Revivals)

Explaining the issues and what is at stake in the current turmoil between Ethiopia and her neighbors, including Somalia, this informative and authoritative study presents the history of diplomatic relations and shifting alliances between the United States and Ethiopia in the context of Cold War politics, the roles of the Ethiopian Jews, and the Ethiopian diaspora in the West.

This work is organized as follows— Of What Race Are the Ethiopians? General History of Ethiopia Other Highlights of Ethiopian History The Story of Italian Aggression Against Ethiopia Slavery in Ethiopia Geography, Economic Conditions, Etc. The Ethiopian Man The Ethiopian Woman The Sex Lure of Ethiopia Britain's Bond to Ethiopia What the Ethiopians Might Expect Under Italian Rule Haile Selassie I How Do the Ethiopians Feel Towards the Aframericans? Haile Selassie and Mussolini Contrasted What Are Ethiopia's Chances of Victory Ethiopia's Chief Need

This book brings together, for the first time, studies of the professionalisation of accountancy in key constituent territories of the British Empire. The late nineteenth century was a period of intensive activity in terms of both imperialism and professionalisation. A team of expert contributors has examined profession-state engagements between Britain, on the one hand and Canada, South Africa, Australia, Nigeria, Malaysia, Sri Lanka, Jamaica, Trinidad and Tobago, India and Kenya, and the other with a view to assessing how the organizations of accountancy in the colonies was affecting the metropolitan profession and state agents- and vice versa. Their contributions highlight the peculiarities of the professionalization processes in variant social, economic and political environments linked together by the relays of empire, prompting reflection on both the common and disparate dynamics involved. This book has numerous objectives, including giving historical insight and focus on countries that provide contrasting and variant examples of the uptake of the "British model", and broadening the appeal of accounting history and professionalisation as a taught subject in university accounting departments.

National Economic Accounting seeks to fill a gap that exists in the field of applied national accounting. It examines the relationship between accounting conventions and statistical material used in the accounts. The book is divided into three parts. Part One discusses the methodology of national accounting, and it covers the history, development, and purpose of national accounting. Part Two relates to the sources of data for national accounting, while Part Three discusses short-term, long-term, project, and economical planning, as well as national account statistics, regional studies, and international comparisons. As the book pays special attention to developing countries, it is highly recommended for government officials and others involved in economic matters in those countries. It is also suitable for accountants, economists, and financial analysts who are interested in national accounting and wish to learn more about it.

Education in Ethiopia

World Development Report, 1984

Fraud Auditing and Forensic Accounting

An Uneasy Benevolence

The Routledge Companion to Accounting History

International Accounting and Multinational Enterprises

Accounting and Corporate Reporting

This technical note and manual (TMM) addresses the following main issues: • Discusses the purpose of a chart of accounts and its importance in public financial management • Discusses stakeholder needs in a typical public financial management framework that need to be reflected in a chart of accounts • Discusses the role of chart of accounts in budgetary and financial accounting • Discusses the relation between the chart of accounts and IFMIS • Explains key steps for identifying data requirements and structures for developing a chart of accounts

This volume brings together a set of contributions, many appearing in English for the first time, together with a new introduction, covering the history of the Ethiopian Christian civilization in its formative period (300-1500 AD). Rooted in the late antique kingdom of Aksum (present day Northern Ethiopia and Eritrea), and lying between Byzantium, Africa and the Near East, this civilization is presented in a series of case studies. At a time when philological and linguistic investigations are being challenged by new approaches in Ethiopian studies, this volume emphasizes the necessity of basic research, while avoiding the reduction of cultural questions to matters of fact and detail.

Both Accountants and Auditors are confronted daily with challenges associated with the evaluation of credit risk, market risk, and other exposures. The book provides up-to-date information on the most significant developments in risk management policies and practices. Accountants whose work under International Financial Reporting Standards increasingly involves risk control in their job will find this book of practical value with the inclusion of material on "how to" successfully design, implementation and use risk control measures. Designed specifically for accountants the book starts with the fundamental factors underpinning risk: volatility and uncertainty, and then shows how and why accounting, auditing, and risk control correlate. The themes covered in the book include: credit risk, market risk, liquidity risk, investment risk, and event risk. * This practical handbook, complete with case studies is specifically aimed at accountants. * comprehensive information on how to develop, implement and use a risk management system * Covers credit risk, market risk, liquidity risk, investment risk, event risk.

Examines China's involvement in Ethiopia as the latter embarks on modernization and economic development. This comprehensive study of China-Ethiopia relations examines why China—an economic and emerging global power—has built relations with Ethiopia and why Ethiopia has responded by singling out China as a partner in its quest for economic development. Using middle-range theory and field research, Aaron Tesfaye focuses on three sets of phenomena: political, economic, and strategic. He explores the following questions: Why are China and Ethiopia building relations at this juncture of globalization? What motivates China's role in helping build Ethiopia's infrastructure, and is Ethiopia's debt to China sustainable? What can Ethiopia offer China in terms of strategic interest in the Horn of Africa and the Red Sea littoral, which is now the most sought out area for military bases by regional and international forces? Tesfaye argues that China's ability to meet Africa's tremendous demand for capital and technology is a reflection of its economic and military rise and evidence that the Asian Century has arrived, ushering in a new global reality. "This is an excellent contribution to South-South relations in general, and China-Africa scholarship in particular." – Edson Ziso, author of A Post State-Centric Analysis of China-Africa Relations: Internationalisation of Chinese Capital and State-Society Relations in Ethiopia

Pedro Páez's History of Ethiopia, 1622

Intermediate Financial Accounting

Today and Tomorrow

Risk Accounting and Risk Management for Accountants

Double Entry: How the Merchants of Venice Created Modern Finance

Being Extracts from The History of High Ethiopia or Abassia by Manoel de Almeida Together with Bahrey's History of the Galla

Budgeting for the Military Sector in Africa

Seminar paper from the year 2016 in the subject Politics - International Politics - Topic: Peace and Conflict Studies, Security, grade: A-, University of Baltimore, language: English, abstract: The study detailed in this paper digs into the assimilative language policy of Ethiopia and how this language policy is fueling ethnic tensions. The paper elaborates specifically on the Oromo language, hereafter Afaan Oromo, and how the speakers of the language are marginalized so as to be included into the Ethiopian identity, an identity believed to be of civilization, through assimilative language policy. This assimilation countered pluralism or diversity in a brutal way in order to homogenize the diverse Ethiopian population - particularly the largest Ethnic group, the Oromo - into the Ethiopian identity or Ethiopianism. As the Ethiopian identity, an identity emanating from and of the ruling class, the Amhara population and the Amharic language, it was a solid state-building instrument with the power of creating belonging and loyalty to the state. Although this policy of assimilation was seemingly countered by the communist regime soon after the communists came to power in 1974, in essence the communist policy did not deter from the predecessor's language policy of centralization. The centralization process through the Ethiopian identity-making via language suppression and depriving one of one's identity seemed to come to an end, once again, in 1991 with the fall of the communist regime and the end of singularity, which is the idea of one nation with one language. Although pluralism is growing, still ethnic tensions are high and accompanied by vast grievances about the past and about how the current regime handles ethnic tensions, language issues especially. The example of Afaan Oromo, a predominately spoken language in Ethiopia, is pertinent, as speakers of the language are deprived of job placement in the federal government and systemic means of marginalizing the language are used.

In a global competitive economic environment, resources that are scarce or irreplicable are a source of sustained competitive advantage for companies and organizations. Knowledge-based resources are a major and increasing driver of long term competitive advantage. Most accounting standards however do not allow for knowledge-based resource calculations, including the most important of these, intellectual capital. Intellectual capital is the collective knowledge, documented and otherwise, of individuals in an organization. In the absence of accounting standards to numerically evaluate intellectual capital, some institutions have devised their own reports and statements. But why should companies, universities, and research centers measure these resources? How are intellectual capital statements built? How does one set targets, and what indicators should they include? This book reviews the development of the field of intellectual capital reporting, including core concepts, latest developments, the main components of intellectual capital, how a statement is built, and key indicators of each component. It further analyzes experiences from a variety of pioneering companies and institutions around the globe in measuring intellectual capital, including case studies from educational and research institutions, and provides crucial transnational comparisons. Authors Ordóñez de Pablos and Edvinsson examine the challenges and next steps for the harmonization of intellectual capital reports, consider the creation of a special international agency for intellectual capital reporting standards, and evaluate the weaknesses of current standards and how they might be overcome.

This book, in two volumes, contains the first English translation, with introduction and annotation, of the História da Etiópia by the Spanish Jesuit missionary priest Pedro Páez, 1564-1622, who worked in the Portuguese missions, first in India and then in Ethiopia, long thought to be the kingdom of the legendary Prester John. Paez's learned but often polemical work is a major contribution to the political, social, cultural and religious history of Ethiopia in the sixteenth and early seventeenth centuries, and to the history of early Portuguese and Spanish missions in Africa and India, and West European attempts to come to terms with non-European cultures.

Long-term needs and sustained effort are underlying themes in this year's report. As with most of its predecessors, it is divided into two parts. The first looks at economic performance, past and prospective. The second part is this year devoted to population - the causes and consequences of rapid population growth, its link to development, why it has slowed down in some developing countries. The two parts mirror each other: economic policy and performance in the next decade will matter for population growth in the developing countries for several decades beyond. Population policy and change in the rest of this century will set the terms for the whole of development strategy in the next. In both cases, policy changes will not yield immediate benefits, but delay will reduce the room for maneuver that policy makers will have in years to come.

Environment and Society in Ethiopia

Marxist Modern

The Oxford Handbook of the Ethiopian Economy

Ethnic Federalism and Authoritarian Survival

Assimilative language policy in Ethiopia and ethnic tensions. The case of the Oromo language and ethnic identity

This book provides rare, insider accounts of the academic research process, revealing the human stories and lived experiences behind research projects; the joys and mistakes of a wide range of international researchers principally from the fields of accounting and finance, but also from related fields in management, economics and the social studies of science.

From a war-torn and famine-plagued country at the beginning of the 1990s, Ethiopia is today emerging as one of the fastest-growing economies in Africa. Growth in Ethiopia has surpassed that of every other sub-Saharan country over the past decade and is forecast by the International Monetary Fund to exceed 8 percent over the next two years. The government has set its eyes on transforming the country into a middle-income country by 2025, and into a leading manufacturing hub in Africa. The Oxford Handbook of the Ethiopian Economy studies this country's unique model of development, where the state plays a central role, and where a successful industrialization drive has challenged the long-held erroneous assumption that industrial policy will never work in poor African countries. While much of the volume is focused on post-1991 economic development policy and strategy, the analysis is set against the background of the long history of Ethiopia, and more specifically on the Imperial period that ended in 1974, the socialist development experiment of the Derg regime between 1974 and 1991, and the policies and strategies of the current EPRDF government that assumed power in 1991. Including a range of contributions from both academic and professional standpoints, this volume is a key reference work on the economy of Ethiopia.

A fresh look at two centuries of humanitarian history through a moral economy approach focusing on appeals, allocation, and accounting.