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# Accounting June 2014 Zimsec Paper

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The African Journal of Finance and Management  
A Non-Technical Guide to International Accounting  
The Global Findex Database 2017  
Making Politics in Zimbabwe's Second Republic  
Political Discourse in Emergent, Fragile, and Failed Democracies  
African Studies in the Digital Age  
Still Counting  
Implementing Accrual Accounting in the Public Sector  
System of Environmental-economic Accounting 2012  
Competition, Competitiveness and Growth in Sub-Saharan Africa  
Geopolitics and Development  
Quotas - Data Update and Simulations  
Proceedings of the 7th International Conference on Business and Finance  
Contextualising African Studies  
Reconciling Efficiency and Equity

eBook: Corporate Finance 5e  
Bridging the Academia Industry Divide  
Dis/ability Studies  
The Routledge Handbook of the Political Economy of Sanctions  
Corruption, Sustainable Development and Security Challenges in Africa  
Yearbook of International Organizations 2014-2015, Volumes 1a & 1b (Set)  
Labour in Contemporary India  
Feminist Futures  
Corporate Social Responsibility in the Practice and in the Classroom  
Implementing AML/CFT Measures in the Precious Minerals Sector  
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Connections  
Zimbabwe's Migrants and South Africa's Border Farms

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## **DELACRUZ TAPIA**

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The African Journal of Finance and  
Management International Monetary  
Fund

Effective governance is a crucial aspect of all modern nations. Through various collaborative efforts and processes, nations can enhance their current governance systems. The Handbook of

Research on Sub-National Governance and Development is a pivotal reference source for the latest scholarly material on the intersection between local and national politics, analyzing how this relationship affects nations' economy and administration. Highlighting theoretical foundations and real-world applications, this book is ideally designed for professionals, academics, students, and practitioners actively involved in the fields of public policy and

governance.

**A Non-Technical Guide to International Accounting** International Monetary Fund

This book is the result of years of research following a realization of the mismatch of engineering skills produced by universities and those that industry required, based on the situation in Sub-Saharan Africa, equally applicable to other regions in Africa and indeed worldwide. The book is meant to assist engineering academics and engineers in industry to build capacity and cope with the dynamic trends in technology brought on by the 4th Industrial Revolution and to prepare for the 5th Industrial Revolution, an era predicted to be dominated by critical and system thinkers with creative and innovative

skills as basic necessities. The book is also useful for policy-making researchers in academia, industrial and public sector researchers, and implementers in governments that provide required funding for the development of human resources and skills. The book primarily consists of the novel research and innovation approaches of modelling and building systems thinking sub-models which were ultimately integrated into the Universal Systems Thinking (UST) model aimed at improving the quality of engineers and engineering practice. The initiatives in this book include strategies for bridging the gap between industry and academia through systems thinking research. The book provides information on how to model, simulate, adjust and implement integrated systems thinking

approaches to engineering education and training for capacity building and sustainability. The book also covers approaches to address research gaps and mismatch of skills while capitalizing on the successes of several projects carried out and supported by the Royal Academy of Engineering over the years.

**The Global Findex Database 2017**

Springer Nature

Presenting ten exciting chapters delving into the socio-cultural aspects of African contexts and their profound impact on regional, national, and international business, Contextualising African Studies lays the foundation for a comprehensive exploration of Africa's business landscape.

**Making Politics in Zimbabwe's**

**Second Republic** Cambridge University

Press

Any system of government is comprised of several dimensions of functionality, which must all work in congruence. When any part of the system is dysfunctional, the government's stability becomes fractured and societal problems can arise. Political Discourse in Emergent, Fragile, and Failed Democracies examines the effects of unstable democratic systems of government in modern society, providing an imperative analysis on political communications from such nations. Highlighting real-world examples on the constraints seen in malfunctioning or emerging governments, this book is a pivotal reference source for policy makers, researchers, academicians, and upper-level students interested in

politics and governance.

**Political Discourse in Emergent, Fragile, and Failed Democracies**

Springer

Generation of decent livelihood opportunities ought to be among the most important objectives on any meaningful agenda of economic development. On this front, however, the Indian experience has remained seriously inadequate. During the first four decades after Independence, India's achievements with respect to the problems of poverty, unemployment and occupational structural transformation were modest at best. Since the early 1990s, during the era of neo-liberal reforms, while economic growth has remained upbeat, the wellbeing of the masses has shown even greater stress.

An indispensable entry point to the subject of labour in India, this Short Introduction locates the debate within the trajectory of economic development since India's independence.

*African Studies in the Digital Age* IGI Global

The administrative sciences have been dominated by a turn to managerial perspectives in the late 20th and early 21st centuries, and in the spirit of this turn, 'New Public Management' (or NPM) promises to produce efficient, responsible and client-oriented public services. The reforms carried out in the pursuit of New Public Management are often accompanied by great optimism and rapid, enthusiastic steps toward implementation. Even in highly developed industrial countries, however,

these fundamental reforms often overlook the political and cultural contexts of the implementing country. *New Public Management in Africa: Emerging Issues and Lessons* provides much-needed theoretical foundations for NPM reforms in the African context and reflects on the success of existing reforms in the development of several African states. The individual contributions in this timely volume provide important analyses of academic discourse, practical policy, achievements, and desiderata. The book as a whole, however, provides a valuable impetus for public administration research in and on African states, sharing findings on the results of reforms to date and adjustments required for these reforms to succeed. For public

administration researchers outside of Africa, this book offers a review of New Public Management case studies that are unavailable or difficult to find elsewhere, contributing much to the exchange between African and Western administration science research, and demonstrating that African administrative research is well-prepared to help resolve global challenges. *Still Counting* International Monetary Fund African Studies in the Digital Age. *DisConnects?* seeks to understand the complex changes brought about by the digital revolution. The editors, Terry Barringer and Marion Wallace, have brought together librarians, archivists, researchers and academics from three continents to analyse the creation and

use of digital research resources and archives in and about Africa. The volume reveals new opportunities for research, teaching and access, as well as potential problems and digital divides. Published under the aegis of SCOLMA (the UK Libraries and Archives Group on Africa), this new work is a major step forward in understanding the impact of the Internet Age for the study of Africa, in and beyond the continent. Contributors are: Terry Barringer, Hartmut Bergenthum, Natalie Bond, Mirjam de Bruijn, Ian Cooke, Jos Damen, Jonathan Harle, Diana Jeater, Rebecca Kahn, Peter Limb, Lucia Lovison-Golob, Walter Gam Nkwi, Jenni Orme, Daniel A. Reboussin, Ashley Rockenbach, Amidu Sanni, Simon Tanner, Edgar C. Taylor, Laurie N. Taylor, Marion Wallace, Massimo Zaccaria

Implementing Accrual Accounting in the Public Sector Springer Nature Cape Town, South Africa, 9 Sept. 2015 - 10 Sept. 2015. Theme: 'Creating futures: Sustainable economies?', Purpose: To share continuous and collaborative research outputs that review existing strategies and to propose mechanisms for the likely achievement of a sustainable economy that is unique but inclusive to different entities in the world. Target audience: This year's 7th International Conference on Business and Finance (ICBF) continues its tradition of being the premier forum for presentation of research results and experience reports on contemporary issues of finance, accounting, entrepreneurship, business innovation, big data, e-Government, public



management, development economics and information systems, including models, systems, applications, and theory. Editorial Policy: All papers were refereed by a double blind reviewing process in line with the South African, Department of Higher Education Training (DHET) refereeing standards. Papers were reviewed according to the following criteria: relevance to conference themes, relevance to audience, contribution to scholarship, standard of writing, originality and critical analysis.

**System of Environmental-economic Accounting 2012** World Scientific Publishing Company

Volume 1 (A and B) covers international organizations throughout the world, comprising their aims, activities and events.

*Competition, Competitiveness and Growth in Sub-Saharan Africa* Springer Nature

This book investigates the regulation and promotion of financial inclusion and provides a comparative analysis of the regulation, promotion and enforcement of the relevant laws in the SADC (in particular, South Africa, Namibia, Botswana and Zimbabwe), as well as the challenges of financial inclusion. In turn, it evaluates financial inclusion in the context of specific challenges faced by unbanked and underbanked customers, who are easy targets for cyber criminals because they tend to have lower levels of digital literacy. The book presents novel discussions that identify the challenges and flaws associated with the enforcement of financial inclusion laws

and related measures intended to promote financial inclusion in the SADC region. This is primarily done in order to reveal the current strengths and weaknesses of financial inclusion laws in relation to certain aspects of the companies, securities and financial markets in the region. For example, there is no common financial inclusion instrument/law that is effectively and uniformly applied throughout the SADC. This has impeded the enforcement authorities' efforts to effectively combat financial exclusion across the region. The book is likely the most comprehensive study to date on the regulation and promotion of financial inclusion in the SADC region and fills a major gap in SADC and African legal jurisprudence. As such, it offers a valuable asset for

policymakers, attorneys, bankers, securities (share) holders, and other market participants who deal with financial inclusion, as well as undergraduate and graduate students interested in the topic.

Geopolitics and Development IGI Global  
In this ground-breaking new work, Dan Goodley makes the case for a novel, distinct, intellectual, and political project – dis/ability studies – an orientation that might encourage us to think again about the phenomena of disability and ability. Drawing on a range of interdisciplinary areas, including sociology, psychology, education, policy and cultural studies, this much needed text takes the most topical and important issues in critical disability theory, and pushes them into new theoretical territory. Goodley argues

that we are entering a time of dis/ability studies, when both categories of disability and ability require expanding upon as a response to the global politics of neoliberal capitalism. Divided into two parts, the first section traces the dual processes of ableism and disablism, suggesting that one cannot exist without the other, and makes the case for a research-driven and intersectional analysis of dis/ability. The second section applies this new analytical framework to a range of critical topics, including: The biopolitics of dis/ability and debility Inclusive education Psychopathology Markets, communities and civil society. Dis/ability Studies provides much needed depth, texture and analysis in this emerging discipline. This accessible text will appeal to

students and researchers of disability across a range of disciplines, as well as disability activists, policymakers, and practitioners working directly with disabled people.

*Quotas - Data Update and Simulations*

International Monetary Fund

Geopolitics and Development examines the historical emergence of development as a form of governmentality, from the end of empire to the Cold War and the War on Terror. It illustrates the various ways in which the meanings and relations of development as a discourse, an apparatus and an aspiration, have been geopolitically imagined and enframed. The book traces some of the multiple historical associations between development and diplomacy and seeks to underline the centrality of questions

of territory, security, statehood and sovereignty to the pursuit of development, along with its enrolment in various (b)ordering practices. In making a case for greater attention to the evolving nexus between geopolitics and development and with particular reference to Africa, the book explores the historical and contemporary geopolitics of foreign aid, the interconnections between development and counterinsurgency, the role of the state and social movements in (re)imagining development, the rise of (re)emerging donors like China, India and Brazil, and the growing significance of South-South flows of investment, trade and development cooperation. Drawing on post-colonial and postdevelopment approaches and on

some of the author's own original empirical research, this is an essential, critical and interdisciplinary analysis of the complex and dynamic political geographies of global development. Primarily intended for scholars and post-graduate students in development studies, human geography, African studies and international relations, this book provides an engaging, invaluable and up-to-date resource for making sense of the complex entanglement between geopolitics and development, past and present.

*Proceedings of the 7th International Conference on Business and Finance*  
Cambridge University Press

The quota database has been updated by one year through 2014. Overall, the results of the update continue the broad

trends observed in previous updates, but the shifts between the main country groups are generally smaller. Using the current quota formula, the calculated quota share of Emerging Market and Developing Countries (EMDCs) as a group increases by 0.6 percentage points relative to the 2015 update to 49.3 percent, which is about half the increase in the last update. The paper takes stock of recent discussions on the quota formula, including the outcome of the Quota Formula Review in 2013 and subsequent discussions in the context of the annual quota data updates. It also updates the illustrative simulations of possible reforms of the quota formula presented previously, using the latest data. These simulations have sought to capture possible reforms that would be

broadly in line with the conclusions of the Quota Formula Review and Directors' guidance is sought on the relative merits of these reforms and the most productive areas for future work.

Download Quota Data: Updated IMF Quota Formula Variables - September 2016

*Contextualising African Studies* McGraw Hill

Cross-border business transactions have become increasingly important due to new norms of conducting business. Cross-border business has led to the emergence of multiple business opportunities and challenges to various stakeholders. Such global reality cannot simply be ignored; thus, business entities that operate across national borders need to fully employ global

business strategies to compete and survive in the dynamic global environment. Multidisciplinary Perspectives on Cross-Border Trade and Business captures a multi-faceted outlook on international business phenomena, particularly when cross-border businesses are severely affected by global crises such as the COVID-19 pandemic. This book discusses the perspectives of stakeholders from both developed and developing countries as they handled international crises including the COVID-19 pandemic. Covering topics such as knowledge acquisition, internationalization, and small and medium enterprises, this book is an essential resource for business executives, practitioners, policymakers, graduate and post-graduate students of

government or business administration, professors, researchers, and academicians.

### **Reconciling Efficiency and Equity**

Routledge

In 2011 the World Bank—with funding from the Bill and Melinda Gates Foundation—launched the Global Findex database, the world's most comprehensive data set on how adults save, borrow, make payments, and manage risk. Drawing on survey data collected in collaboration with Gallup, Inc., the Global Findex database covers more than 140 economies around the world. The initial survey round was followed by a second one in 2014 and by a third in 2017. Compiled using nationally representative surveys of more than 150,000 adults age 15 and

above in over 140 economies, The Global Findex Database 2017: Measuring Financial Inclusion and the Fintech Revolution includes updated indicators on access to and use of formal and informal financial services. It has additional data on the use of financial technology (or fintech), including the use of mobile phones and the Internet to conduct financial transactions. The data reveal opportunities to expand access to financial services among people who do not have an account—the unbanked—as well as to promote greater use of digital financial services among those who do have an account. The Global Findex database has become a mainstay of global efforts to promote financial inclusion. In addition to being widely cited by scholars and development

practitioners, Global Findex data are used to track progress toward the World Bank goal of Universal Financial Access by 2020 and the United Nations Sustainable Development Goals. The database, the full text of the report, and the underlying country-level data for all figures—along with the questionnaire, the survey methodology, and other relevant materials—are available at [www.worldbank.org/globalindex](http://www.worldbank.org/globalindex).

eBook: Corporate Finance 5e Routledge Provides a new conceptualization of competition law as economic inequality and its interaction with efficiency become of central concern to policy and decision-makers.

Bridging the Academia Industry Divide Routledge

This book examines the detrimental

impact of illicit financial flows on South Africa's development, political economy, and transformation in the 21st century. Over the years, illicit financial flows have led to the systematic looting and channelling away of South African resources, yet they are rarely studied by researchers looking to explain the country's underdevelopment and political economy. This book looks across sectors, showing that illicit financial flows cut across all the key pillars of development, frustrating the betterment of peoples' lives in South Africa. Investigating the problem from a decolonial perspective, the book delves deep into the catastrophic impacts of illicit financial flows for people and the economy, discusses how the problem is being combatted, and ultimately

suggests solutions for rebuilding social trust between people and the state. Making an important contribution to the decolonial debate, as well as to discussions of South Africa's political economy, this book will be of interest to researchers across African studies, global development, political science, law and corruption studies.

*Dis/ability Studies* Oxford University Press

This book presenting several different cases from various parts of MENA region it showcases how companies cope with the changing economic and social challenges toward the longer-term sustainable development. Carefully selected a variety of case studies prepared by leading authors from the region offer actional insights into



incorporating corporate social responsibility and sustainability practices into businesses in the MENA region. This book offers examples of how including social responsibility into everyday life can benefit organizations, society, and the environment. Further, the book provides a unique combination of academic, industrial, and local approaches. Perfect for students taking courses on strategic management, corporate social responsibility, business ethics, marketing, international business, or sustainability management during their undergraduate degrees and at the graduate level as part of an MBA program. This book is also an indispensable resource for consulting and training companies who work with other professionals.

### **The Routledge Handbook of the Political Economy of Sanctions** AOSIS

‘Underneath the numbers, a philosophical judgement is always being made based on values, not facts.’ Thirty years ago Marilyn Waring’s groundbreaking book *Counting for Nothing* was released. Waring explained, through meticulous economic analysis, how the success of the global economy rests on women’s unpaid work. *Counting for Nothing* became a phenomenon: it was read and discussed around the world, and even made into a film. Today, many people hope that the shift to a wellbeing approach – moving beyond narrow economic indicators when assessing New Zealand’s progress – will mean women’s work is finally valued fairly. But what does Marilyn Waring

make of it? This short book provides an essential assessment of wellbeing economics from a leading feminist scholar.

Corruption, Sustainable Development and Security Challenges in Africa Bridget Williams Books

The book provides a fresh and innovative interpretation of the new government of Zimbabwe led by Emmerson Mnangagwa, which emerged in late 2017 after the downfall of Robert Mugabe. It demonstrates the contradictory character of the Mnangagwa government, involving both continuities and discontinuities in relation to Mugabe's regime. The temptation amongst Zimbabwean scholars has been to focus on the continuities and to dismiss the significance of any

discontinuities, notably reform measures. This book adopts an alternative approach by identifying and focusing specifically on the existence of a formative project of the Mnangagwa's Second Republic, further analysing its political significance, as well as risks and limitations. While doing so, the book covers topics such as reform measures, reconciliation, transitional justice, corruption, the media, agriculture, devolution, and the debt crisis as well as health and education. Discussing the limitations of these different reform measures, the book highlights that any scholarly failure to identify the risks of the project leads to an incomplete understanding of what constitutes the Mnangagwa's Second Republic. The book appeals to students, scholars and

researchers of Zimbabwean and African studies, political science and international relations, as well as

policymakers interested in a better understanding of political reform processes.

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