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Record Nr. UNINA9910495351403321 Autore Bergant Zivko Titolo Accountancy and Social Responsibility: An Innovative New Approach to Accountancy Theory and Practice / / by Živko Bergant Cham:,: Springer International Publishing:,: Imprint: Palgrave Pubbl/distr/stampa Macmillan, , 2021 **ISBN** 9783030779283 3030779289 Edizione [1st ed. 2021.] Descrizione fisica 1 online resource (251 pages) Collana Palgrave Studies in Impact Finance, , 2662-5113 Disciplina 174.9657 657 Soggetti Accounting Development economics Financial Accounting **Development Economics** Lingua di pubblicazione Inglese **Formato** Materiale a stampa Livello bibliografico Monografia Nota di bibliografia Includes bibliographical references and index. Nota di contenuto Chapter 1: Introduction -- Chapter 2: Accounting And Accountancy --Chapter 3: Accounting And Reporting -- Chapter 4: Risk And Its Social Aspect -- Chapter 5: Law On Value Added -- Chapter 6: Value-Added Statement -- Chapter 7: Management And The Value Added -- Chapter 8: Accountancy, Ethics And Sustainable Development -- Chapter 9: Accountancy And Social Responsibility Aspect -- Chapter 10: The Role and Position of Accountancy -- Chapter 11: Summaries of Findings and Main Points -- Chapter 12: Who Should Do What? Accountancy encompasses much more than is normally considered, Sommario/riassunto especially from a social responsibility point of view. This book brings fresh ideas and an innovative approach to accountancy theory and practice as well as critical views about professional thinking in accountancy. The reader will find advanced approaches regarding usiness objectives with social responsibility principles. A new role of accountancy is founded for a sustainable society. The responsibility of

individuals is emphasized through behavioural analysis. The book has an interdisciplinary character and will be interesting for students,

doctoral students, academics and practitioners as well. The real thread of the book is the risk and responses to the feelings of risk in organizations and also of individuals. On this basis a new role and a new structure of accountancy is offered. Živko Bergant is assistant professor at the College of Accountancy and Finance in Ljubljana, Slovenia.