

Acfi User Guide 2013

Recent large-scale corporate collapses, such as Lehman Brothers, Enron, Worldcom, and Parmalat, highlight the implosion of traditional models of fraud prevention. By focusing on risk factors at the micro level, they have failed to take into account the broader context in which external auditors operate as well as the crucial importance of such factors as corruption, organizational culture, corporate social responsibility, ethical values, governance, ineffective regulation, and a lack of transparency. *Corporate Fraud and Corruption* engages readers by showing how evidence-based, multi-level micro and macro analysis of fraud risk and protective factors inform effective fraud prevention, in turn minimizing financial catastrophes. *Krambia-Kapardis* focuses on her own empirical research into the aetiology of fraud to showcase a holistic approach to fraud prevention. This book also features major case studies from the United States, the United Kingdom, and Australia.

Financial services technology and its effect on the field of finance and banking has been of major importance within the last few years. The spread of these so-called disruptive technologies, including Blockchain, has radically changed financial markets and transformed the operation of the industry as a whole. This is the first multidisciplinary handbook of FinTech and Blockchain covering finance, economics, and legal aspects globally. With comprehensive coverage of the current landscape of financial technology alongside a forward-looking approach, the chapters are devoted to the spread of structured finance, ICT, distributed ledger technology (DLT), cybersecurity, data protection, artificial intelligence, and cryptocurrencies. Given an unprecedented 2020, the contributions also address the consequences of the current emergency, and the pandemic stroke, which is revolutionizing social and economic paradigms and heavily affecting Fintech, Blockchain, and the banking sector as well, and would be of particular interest to finance academics and researchers alongside banking and financial services professionals.

In recent years, nonprofit and voluntary organisations have faced challenges and unanticipated pressures as a result of increased competition for funding, technological advancements, the need to comply with government regulations, and increased social and community expectations regarding greater accountability and transparency. Cost accounting and cost management tools are considered to be a means of providing adequate and quality information for management control for all sorts of organisations, including nonprofits. Using empirical evidence from the Australian nonprofit sector, this research monograph offers insight into how nonprofit and voluntary organisations control and manage the costs of their operations and projects through cost accounting and cost management tools. The book will be of benefit to a range of stakeholders in the sector, including financial and management accountants, professional accounting bodies, the government, policymakers, academics, consultants and operational

managers.

This book will enable readers to understand the principles underpinning the management of pain which a particular emphasis upon the care of the older adult. The chapters will explore concepts that are recognised to be involved in the pain experience but each author will then add their own unique perspective by applying the principles to their specialist area of practice and the care of the older adult. It is structured to include the aims and outcomes of the chapter at the beginning so that readers can track their progress, and provides chapter outlines and further reading suggestions for this unique topic area.

The interest in the topic of spirituality as a more or less independent dimension of quality of life is continuously growing, and research questions are beginning to change as the field of religiosity changes, becoming more diverse and pluralistic. Addressing new topics in health research also relies on standardized questionnaires. The number of instruments intended to measure specific aspects of spirituality is growing, and it is particularly difficult to evaluate the new instruments. This Special Issue will focus on some of the established instruments (updating them to different languages and cultures), but will also describe the features and intentions of newly-developed instruments, which may potentially be used in larger studies to develop knowledge relevant to spiritual care and practice. This Special Issue will serve as a resource on the instruments used to study the wide range of organized religiosity, the individual experience of the divine, and an open approach in the search for meaning and purpose in life. Multi-item surveys are frequently used to study scores on latent factors, like human values, attitudes and behavior. Such studies often include a comparison, between specific groups of individuals, either at one or multiple points in time. If such latent factor means are to be meaningfully compared, the measurement structures including the latent factor and their survey items should be stable across groups and/or over time, that is 'invariant'. Recent developments in statistics have provided new analytical tools for assessing measurement invariance (MI). The aim of this special issue is to provide a forum for a discussion of MI, covering some crucial 'themes': (1) ways to assess and deal with measurement non-invariance; (2) Bayesian and IRT methods employing the concept of approximate measurement invariance; and (3) new or adjusted approaches for testing MI to fit increasingly complex statistical models and specific characteristics of survey data. The special issue started with a kick-off meeting where all potential contributors shared ideas on potential papers. This expert workshop was organized at Utrecht University in The Netherlands and was funded by the Netherlands Organization for Scientific Research (NWO-VENI-451-11-008). After the kick-off meeting the authors submitted their papers, all of which were reviewed by experts in the field. The papers in the eBook are listed in alphabetical order, but in the editorial the papers are introduced thematically. Although it is impossible to cover all areas of relevant research in the field of MI, papers in this eBook provide insight on important aspects of

measurement invariance. We hope that the discussions included in this special issue will stimulate further research on MI and facilitate further discussions to support the understanding of the role of MI in multi-item surveys.

Archives Act 1983 (Australia) (2018 Edition) The Law Library presents the complete text of the Archives Act 1983 (Australia) (2018 Edition). Updated as of May 15, 2018 This book contains: - The complete text of the Archives Act 1983 (Australia) (2018 Edition) - A table of contents with the page number of each section

This report provides a comprehensive picture of dementia in Australia, illustrated by the latest available data and information on trends over time.

Artificial intelligence (AI) is regarded as the science and technology for producing an intelligent machine, particularly, an intelligent computer program. Machine learning is an approach to realizing AI comprising a collection of statistical algorithms, of which deep learning is one such example. Due to the rapid development of computer technology, AI has been actively explored for a variety of academic and practical purposes in the context of financial markets. This book focuses on the broad topic of "AI and Financial Markets", and includes novel research associated with this topic. The book includes contributions on the application of machine learning, agent-based artificial market simulation, and other related skills to the analysis of various aspects of financial markets.

Technology acceptance can be defined as a user's willingness to employ technology for the tasks it is designed to support. Over the years, acceptance researchers have become more interested in understanding the factors influencing the adoption of technologies in various settings. From the literature, much research has been done to understand technology acceptance in the business contexts. This is understandable, given the close relationship between the appropriate uses of technology and profit margin. In most of the acceptance studies, researchers have sought to identify and understand the forces that shape users' acceptance so as to influence the design and implementation process in ways to avoid or minimize resistance or rejection when users interact with technology. Traditionally, it has been observed that developers and procurers of technological resources could rely on authority to ensure that technology was used, which is true in many industrial and organizational contexts. However, with the increasing demands for educational applications of information technology and changing working practices, there is a need to re-examine user acceptance issues as they emerge within and outside of the contexts in which technology was implemented. This is true in the education milieu where teachers exercise the autonomy to decide on what and how technology will be used for teaching and learning purposes. Although they are guided by national and local policies to use technology in the classrooms, teachers spent much of their planning time to consider how technology could be harnessed for effective lesson delivery and assessment to be conducted. These circumstances have provided the impetus for researchers to study technology acceptance in educational settings. Although these studies have typically involved students and teachers as participants, their findings have far-reaching implications for school leaders, policy makers, and other stakeholders. The book is a critical and specialized source that describes recent research on technology acceptance in

education represented by educators and researchers from around the world such as Australia, Belgium, China, Hong Kong, Malaysia, Singapore, United Kingdom, and United States of America.

The Earth's plant genetic resources are a common inheritance of all humankind, which should be held in shared trust for a common future. A key component of the global genetic commons is agricultural biodiversity. Our food and livelihood security depend on the sustained management of these diverse biological resources that are important for food and agriculture. Whilst agricultural biodiversity originates in specific farming communities, it has been shared widely and is considered by many to be part of the much-threatened global commons. This book is about the creation, management and use of the global crop commons. It focuses primarily on the legal and administrative construct that provides the basis of the global crop commons, that is, the multilateral system of access and benefit-sharing created by the International Treaty on Plant Genetic Resources for Food and Agriculture. This is particularly significant because it transcends the traditional dichotomy between privatization and total governmental control. It came into effect in 2006 and the book describes its origins and implementation since then, showing how many international organizations and some developing countries are moving quickly with implementation, while other countries are moving slowly and some multinational corporations are expressing misgivings about the system overall. The authors further analyze current challenges and how they might be resolved.

This book shows how the reform in investment regulation contributes to a broader attempt to transform the international economic order.

This innovative care program blends nursing care and meaningful activities to promote peaceful and relaxing end-of-life experiences for older adults with late-stage dementia. The first program created specifically for this hardest-to-serve population, Namaste care also meets the latest regulatory guidelines for person-centered activity programming. With this practical guide, skilled nursing facilities, assisted living settings, memory care communities, and hospices can easily and affordably implement a Namaste Care program to not only improve resident quality of life but also to increase family involvement and strengthen staff morale.

Designed for the Diploma of Nursing, Foundations of Nursing, Enrolled Nurses, Australia and New Zealand edition is mapped to the HLT54115 training package competencies, and aligns to the revised Standards for Practice for the Enrolled Nurse. Written to equip the enrolled nurse with current knowledge, and basic problem-solving and critical-thinking skills to successfully meet the demanding challenges of today's health care, the text clearly explains concepts and definitions, and scaffolds knowledge. The student-friendly text provides a clear and fresh approach to the study of nursing; it is straightforward and heavily illustrated with colour photos of procedures.

The methodology used to construct tree structured rules is the focus of this monograph. Unlike many other statistical procedures, which moved from pencil and paper to calculators, this text's use of trees was unthinkable before computers. Both the practical and theoretical sides have been developed in the authors' study of tree methods. Classification and Regression Trees reflects these two sides, covering the use of trees as a data analysis method, and in a more mathematical framework, proving some of their fundamental properties.

In many industrialized countries, there is a sharp increase of the aging population due to a decrease in fertility rate and an increase in life expectancy. Due to which, the age dependency ratio rises and may cause increased economic burden among working age population. One strategy to combat this problem is to prolong peoples working career. A sufficient work ability is a requirement for a sustainable and prolonged employment. Work ability is primarily a question of balance between work and personal resources. Personal resources change with age, whereas work demands may not change parallel to that, or only change due to globalization or new technology. Work ability, on average, decreases with age, although several different work ability pathways exist during the life course. Work-related factors, as well as general lifestyle, may explain the declines and improvements in work ability during aging. A sustainable work ability throughout the life course is a main incentive for a prolonged working career and a healthy aging. Work ability and work-related factors, are therefore important occupational and public health issues when the age of the population increases. This Special Issue, "Sustainable Work Ability and Aging", includes in all 16 original articles and one opinion paper, organized in three sections. The research topics cover wide aspects of work ability, from determinants, older employee's coping with their work, methodological issues as well as results of interventions on promoting work ability.

The guideline offers clear, concise, and actionable recommendation statements to help clinicians to incorporate recommendations into clinical practice, with the goal of improving quality of care. Each recommendation is given a rating that reflects the level of confidence that potential benefits of an intervention outweigh potential harms.

Why do we need more questionnaires to measure aspects of spirituality/religiosity when we already have so many well-tried instruments in use? One answer is that research in this field is growing and that new research questions continuously do arise. Several of these new questions cannot be easily answered with the instruments designed for previous questions. The field is expanding and, consequently, the research topics. Meanwhile several multidimensional instruments were developed which cover existential, prosocial, religious and non-religious forms of spirituality, hope, peace and trust—and several more. The 'disadvantage' of these instruments is the fact that some are conceptually broad and often rather unspecific, but they might be suited quite well for culturally and spiritually diverse populations when the intention is to compare such diverse groups. This is the reason why more research on new instruments is needed as can be found in this Special Issue, and to stimulate a critical debate about their pros and cons.

A Complete Guide to Reptiles of Australia has been the most comprehensive field guide available on the subject since the first edition was published in 2003. As new species are discovered, known ranges extended and higher quality images become available, updated editions of the book have been written to reflect these changes. This new edition adds 92 reptile species, mostly comprising new descriptions since the publication of the fifth edition, plus 10 species that come with the inclusion of Christmas Island and the Cocos (Keeling) Islands. This sixth edition of the book includes images, descriptions and maps for all 1,109 species of Australian reptiles described up until the end of June 2020. Some of these are pictured in life for the first time, and many are represented by several images to depict geographical and sexual differences. The book features easy-to-use diagnostic illustrations to explain anatomical features, a

comprehensive glossary, and the more significant reptile habitats are pictured. The concept of cross-cultural perspectives in research in food is important in general and particularly so in relation to human perception in food and health. Food concepts are very different across different jurisdictions. Different markets and cultures have varying perspectives on what is considered a palatable, acceptable, or useful food or food product; in simple terms, one size does not at all in the majority of cases. Specific markets thus need targeted food design, to be successful from a myriad of perspectives. In this Special Issue anthology "Food, Health and Safety in Cross-Cultural Consumer Contexts", we bring together articles that show the wide range of studies from fundamental to market applicability currently in focus in sensory and consumer science in food, health, and safety cross-cultural contexts. From the included perspectives, it is abundantly clear that there is a need for much knowledge related to future food design linked to cross-cultural contexts and that this will continue to be critical to the success of food transfer in global food markets.

In recent years, many companies have realised customer experience (CX) is the new marketing battle ground. Substantial investments have been made to map customer journeys, identify pain points and improve CX to try and create cut-through. Using real world applications to introduce next generation design tools based on proven concepts from strategy, marketing, psychology and creative problem solving, *Lean CX: How to Differentiate at Low Cost and Least Risk* discusses how to use Lean Management approaches to innovate your customer experience. This practical book describes how the tools from Lean Management can be applied to the CX innovation problem. The authors draw on hundreds of CX design and strategic innovation projects across a range of industries, both B2B and B2C, from primary research through client work and secondary case studies available in the public domain. The examples include many different vertical industry sectors, including those involving hybrid business models. The cases included share what worked really well and where CX failed. The content goes beyond what actually happened to present an idea of what might be possible with the right design approach and committed resources.

Pain in later life is both quite common and disabling, and it differs significantly in terms of its aetiology, diagnosis and treatment from pain in the general adult population. Older people often have complicated co-morbidities, have a high prevalence of mental health problems (e.g., anxiety, cognitive impairment, and depression) and respond to treatment in different ways compared to younger people. Their specific needs are rarely discussed specifically in more general texts. Part of the "Oxford Pain Management Library," this pocketbook will serve as a concise companion for healthcare professionals who manage older patients suffering with pain. Concise chapters will summarise up-to-date research literature in a practical style that will have direct relevance to busy clinicians. Introductory chapters will include the epidemiology of pain in older people as well as the proper assessment of older patients with pain conditions. Later chapters will focus on specific painful conditions common in the elderly, including arthritis and rheumatism, osteoporosis, abdominal pain, and cancer. The book will appeal to a wide variety of health care professionals in both primary care and secondary care services such as geriatric medicine, rheumatology, orthopaedics, surgery, pain management and palliative medicine. The book will also be of relevance to nurses, physiotherapists, occupational therapists, clinical psychologists, pharmacists and other health care providers.

One of the world's top experts in behavioral finance offers innovative strategies for improving 401(k) plans. Half of Americans do not have access to a retirement saving plan at their workplace. Of those who do about a third fail to join. And those who do join tend to save too

little and often make unwise investment decisions. In short, the 401(k) world is in crisis, and workers need help. Save More Tomorrow provides that help by focusing on the behavioral challenges that led to this crisis inertia, limited self-control, loss aversion, and myopia—and transforms them into behavioral solutions. These solutions, or tools, are based on cutting edge behavioral finance research and they can dramatically improve outcomes by, for example, helping employees: -Save, even if they aren't ready to do so now, by using future enrollment. -Save more by showing them images of their future selves. -Save smarter by reshuffling the order of funds on the investment menu. Save More Tomorrow is the first comprehensive application of behavioral finance to improve retirement outcomes. It also makes it easy for plan sponsors and their advisers to apply these behavioral tools using its innovative Behavioral Audit process.

This volume presents innovative and contemporary methodologies and intervention protocols for the enhancement of positive psychological attributes in multicultural professional and organizational contexts. Most methods, models and approaches that underpin positive psychological interventions are confined to clinical samples, closed systems or monocultural contexts, which restrict their applicability to particular contexts. Extensive practical intervention protocols, designs and methods which usually accompany first draft intervention papers are condensed into brief paragraphs in final manuscripts or removed in their entirety. This, in turn, reduces their potential for replicability or adoption by consumers, practitioners, or industry. This volume develops guidelines for enhancing positive psychological attributes, such as positive moods (e.g. positive affect; life satisfaction), strengths (e.g. gratitude; humour), cognitions (e.g. hope; optimism) and behaviours (e.g. emotional regulation; positive relationship building) within various multicultural contexts. Thereby, it shows how positive psychology interventions can be replicated to a wide-range of contexts beyond those in which they were developed.

The only text in the market written specifically for Diploma of Nursing students in Australia and New Zealand. Written by Gabrielle Koutoukidis, Kate Stainton and Jodie Hughson, Tabbner's Nursing Care: Theory and Practice, 7th edition, provides a solid foundation of theoretical knowledge and skills for nursing students embarking on an Enrolled Nurse career. Reflecting the current issues and scope of practice for Enrolled Nurses in Australia, this new edition focuses on the delivery of person-centred care, emphasises critical thinking throughout and demonstrates the application of the decision-making framework across multiple scenarios. Visit evolve.elsevier.com/AU/Koutoukidis/Tabbner: eBook on VitalSource Teaching resources Image collection – all figures and tables from the textbook Test banks Student resources Answer guides to: o Case studies o Critical thinking exercises o Decision-making framework exercises o Review questions Australian Clinical Skills videos demonstrating core skills to help you link the theory to practice Weblinks Two new chapters: o Nursing informatics and technology in healthcare o Quality and safety in healthcare 83 Clinical Skills aligned with the new 2016 Nursing and Midwifery Board of Australia Enrolled Nurse (EN) Standards for Practice to help you understand the skill and translate it into effective clinical practice Exercises on the decision-making framework for the EN Examples of progress notes and nursing care plan documentation Aligned with the HLT Health Training Package Supported by a NEW companion skills workbook: Essential Enrolled Nursing Skills for Person-Centred Care Includes eBook on VitalSource

Note: This is the 3rd edition. If you need the 2nd edition for a course you are taking, it can be found as a "other format" on amazon, or by searching its isbn: 1534970746 This gentle introduction to discrete mathematics is written for first and second year math majors, especially those who intend to teach. The text began as a set of lecture notes for the discrete mathematics course at the University of Northern Colorado. This course serves both as an introduction to topics in discrete math and as the "introduction to proof" course for math majors. The course is usually taught with a large amount of student inquiry, and this text is

written to help facilitate this. Four main topics are covered: counting, sequences, logic, and graph theory. Along the way proofs are introduced, including proofs by contradiction, proofs by induction, and combinatorial proofs. The book contains over 470 exercises, including 275 with solutions and over 100 with hints. There are also Investigate! activities throughout the text to support active, inquiry based learning. While there are many fine discrete math textbooks available, this text has the following advantages: It is written to be used in an inquiry rich course. It is written to be used in a course for future math teachers. It is open source, with low cost print editions and free electronic editions. This third edition brings improved exposition, a new section on trees, and a bunch of new and improved exercises. For a complete list of changes, and to view the free electronic version of the text, visit the book's website at discrete.openmathbooks.org

Tabbner's Nursing Care Theory and Practice Elsevier Health Sciences

The objectives of this study are to describe experiences in price setting and how pricing has been used to attain better coverage, quality, financial protection, and health outcomes. It builds on newly commissioned case studies and lessons learned in calculating prices, negotiating with providers, and monitoring changes. Recognising that no single model is applicable to all settings, the study aimed to generate best practices and identify areas for future research, particularly in low- and middle-income settings. The report and the case studies were jointly developed by the OECD and the WHO Centre for Health Development in Kobe (Japan).

The concept of 'person-centredness' has become established in approaches to the delivery of healthcare, particularly with nursing, and is embedded in many international healthcare policy frameworks and strategic plans. This book explores person-centred nursing using a framework that has been derived from research and practice. Person-centred Nursing is a theoretically rigorous and practically applied text that aims to increase nurses' understanding of the principles and practices of person-centred nursing in a multiprofessional context. It advances new understandings of person-centred nursing concepts and theories through the presentation of an inductively derived and tested framework for person-centred nursing. In addition it explores a variety of strategies for developing person-centred nursing and presents case examples of the concept in action. This is a practical resource for all nurses who want to develop person-centred ways of working.

This book explores the profound transformation that has taken place in European insurance legislation since January 2016. Expert contributions discuss the changes that have taken place in the supervision of insurance and reinsurance undertakings through an economic risk-based approach. They outline the European insurance market before going on to show how Solvency II and Insurance Distribution Directive (IDD) are expected to generate significant benefits and have a positive impact on all parties involved in the insurance industry, the supervisory authorities and the insured. They also show how Solvency II is likely to benefit the economy as a whole, promoting more efficient allocation of capital and risk in a financial stability framework. This volume will be of interest to academics and researchers in the field of insurance regulation. Entrepreneurship and intrapreneurship have become a vehicle that offers solutions for social, environmental, and economic problems. Even though the

level of entrepreneurial activity and its diversity have been motivated through public policies, social support has also played an important role in encouraging people to think of entrepreneurship as a desirable career choice. This book brings together analyses of those elements required for entrepreneurial and intrapreneurial intention and action, which ultimately become important leverages of development. Chapters highlight the importance of rural, urban, university, organizational, and family environments for a bunch of intentions and behaviors such as green, sport, social, corporate, innovative, traditional, and gender entrepreneurship. This entrepreneurial diversity is translated into higher development through the empowerment of women, environmental consciousness, and efficient production. Policymakers, scholars, and practitioners can find different examples and cases useful for decision-making, learning, and practice in this book.

This book is the first comprehensive methodological guide for accounting researchers on Interventionist Research (IVR). It provides all the fundamental components needed for understanding what IVR is, and how to plan, design, and conduct legitimate intervention studies, which can endure the scrutiny of institutions and peer review. This text systematically opens the 'black box' of an alternative research paradigm seeking to contribute simultaneously to theory and practice, through direct and collaborative engagement with organisations, practitioners, managers and professionals. It mobilises the production of innovative and theoretically grounded research for academe, and of practical relevance or usefulness and interest to the field of practice. *Interventionist Research in Accounting: A Methodological Approach* unpacks current thinking on IVR to forge a confident path ahead for IVR through adopting a forward-thinking approach. This book recognises the remedial potential of IVR to address the research-practice-relevance gap in accounting research and deliberates the challenges of IVR in accounting. It addresses the design, development, and implementation of interventions, critical to solving real-world problems as well as guiding readers in planning the IVR project including budgetary and ethical aspects, utilising suitable research methods and data collection techniques, and establishing validity and reliability. Further, it offers guidance on selecting and managing the research team and recruiting, accessing, and retaining intervention participants; these two components are crucial to creating collaborative relationships required for effective intervention. This book is a guide serving as a valuable resource for accounting researchers conducting intervention studies, for doctoral and other research students undertaking accounting research, and academics working in universities and business schools or teaching courses in accounting and research methodology.

"Pain in residential aged care facilities - management strategies is a comprehensive and considered exploration of the ways in which we can reduce pain and improve the quality of life of long-term aged care residents. The recommended strategies are based on the best available research evidence.

There is also a great need for further research to improve this evidence base"--P.iv.

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