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Handbook of Research on Climate Change and the Sustainable Financial Sector Olarewaju, Odunayo Magret, Ganiyu, Idris Olayiwola, 2021-06-25 Climate change is a major problem generating both risks and opportunities that will have a direct impact on the economy and the financial sector In recent years climate change has threatened both the survival of the financial system and economic development The growing occurrence of extreme climate events combined with the imprudent nature of economic growth can cause unsustainable levels of harm to the financial sectors On the other hand it presents a range of new business challenges In contrast to the most evident physical risks companies are vulnerable to transformational risks that arise from the reaction of society to climate change such as technological change regulation and markets that can boost the cost of doing business threats to the profitability of existing goods or effects on the value of the asset Climate change also offers new business opportunities and it has made research in the context of a sustainable financial sector indispensable The Handbook of Research on Climate Change and the Sustainable Financial Sector focuses on the impacts of climate change on various sectors of the world economy This book covers how businesses can improve their sustainability the impact of climate change on the financial sector and specifically the impacts on financial services supply chains and the socio economic status of the world Beyond focusing on the impacts to the financial industry itself this book assesses how climate change in the financial sector affects the well being of society in areas such as unemployment economic recessions decreases in consumer purchases and more This book is essential for stockbrokers business managers directors fund managers financial analysts consultants and actuaries institutional investors policymakers practitioners researchers academicians and students interested in a comprehensive view of the impact of climate change on the financial sector

Auditing Reimagined Yusuf M. Sidani, Tarek El Masri, Abdeljalil Ghanem, 2025-07-23 Educational institutions and professional bodies will find this work most useful as they reimagine audit training equipping future auditors not only with

technical expertise but also with the critical thinking skills necessary to navigate complex stakeholder demands

Integrated Reporting and Performance Measurement Systems Bogusława Bek-Gaik, Anna Surowiec, 2023-11-15

Despite the development of innovative approaches to strengthen accountability and the quality of integrated reporting disclosures stakeholders are increasingly demanding more objective and unambiguous data Therefore the use of non financial performance measures that assist in collecting comparable information and the verification thereof by independent experts can help to establish trust in a firm's communication with its stakeholders Certainly non financial information should complement mandatory financial reporting to go beyond traditional financial ratios and link them to non financial risks and achievements This book examines the possibility of using information provided by performance measurement systems in the process of preparing integrated reports It presents an overview of the integrated report from the supply side which undoubtedly affects the quality and usefulness of the information presented as well as enhances the manner in which the data and analyses are suitable for independent assessment The book looks at the ways in which various groups of stakeholders management those who prepare non financial reports investors influence the scope of the key performance indicators KPIs used for integrated reporting purposes and what categories of KPIs are the most significant Further it analyzes which performance measurement systems provide information for the different components of integrated reports The book is interdisciplinary its thematic scope is at the intersection of accounting business reporting and business management and thus it provides an important source of knowledge for students scholars and researchers of economics finance and management It will also be a valuable guide for those preparing integrated reports or other forms of non financial reporting

Continuous Auditing with AI in the Public Sector Lourens J. Erasmus, Sezer Bozkus

Kahyaoğlu, 2024-09-18 The effectiveness of internal audit activities is important for the sustainability of change in the public sector In this sense the tools and techniques used and the level of competencies of public sector auditors are decisive This book deals with the effects of current technological developments in the public sector on auditing and risk management activities Therefore it is a resource for public internal auditors to create a digital audit strategy based on artificial intelligence AI and blockchain based applications Institutionalisation of their structures is important for public sector internal auditors For this basic requirements future expectations and best practices are explained The digital business model is presented to produce value added audit findings and outputs that guide public internal auditors and all digital era stakeholders This book is a pioneering work based on continuous auditing continuous monitoring approaches using various AI and blockchain based tools and techniques There is nothing more valuable to the success of a public internal auditor than a detailed understanding of the business The important lesson in developing business knowledge especially in the new audit universe emerging with digital transformation is that all auditors must understand that they never finish learning about business processes risks and control points in the digital era They must constantly push themselves to be motivated and learn

about the business operations they audit to implement new audit approaches powered by AI In addition to obtaining up to date business information from process owners and stakeholders public auditors responsible for conducting an AI based continuous audit programme should also look inside their departments for a different perspective on business information that impacts continuous audit programme phase details and has the potential to add value It should be noted that the additional source of information begins with your individual audit experience digital skills and qualifications

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Climate Change and Cities Cynthia Rosenzweig,William D. Solecki,Patricia Romero-Lankao,Shagun Mehrotra,Shobhakar Dhakal,Somayya Ali Ibrahim,2018-03-29 Climate Change and Cities bridges science to action for climate change adaptation and mitigation efforts in cities around the world

[Embedding Human Rights Into Business Practice](#) ,2007 Features 20 case studies from around the world outlining policies and practices to implement human rights within business operations Among the companies profiled are ABB Achilles Anglogold Ashanti AREVA Barloworld BASF Eskom Ipek Kagit Ketchum MAS Holdings Newmont Mining Corporation NIKE Inc Novartis Sasol Royal Dutch Shell Starbucks Titan Industries Volkswagen and Westpac Banking Corporation

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