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In this consultation paper, the Law Commissions of England and Wales, Scotland and Northern Ireland are seeking views on the regulation of health care professionals in the UK and social workers in England. In their first joint consultation, the Commissions are asking how a new legal framework would: give the regulators increased flexibility in the use of their powers while ensuring public accountability; enable them to ensure proper standards of professional education, conduct and practice; and have at its heart a duty on the regulators to protect the public. It makes provisional proposals which seek to simplify and modernise the law and establish a streamlined, transparent and responsive system of regulation of health care professionals, and in England only, the regulation of social workers

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F1 builds on knowledge from paper C2 and introduces tax at a very basic level; it is not based on any tax regime. Financial reporting is a major part of the syllabus, both single company and group accounts are examined in the two '25-mark' questions in section C. New financial reporting topics introduced at this level are: group accounts; construction contracts; financial instruments; and leases. It has four main sections: The principles of business taxation The principles of regulation of financial reporting Preparation of financial statements which conform with IFRS Consolidated financial statements The study text concentrates on the key areas of the syllabus, taking into account the way in which topics are examined. The text has a step-by-step approach to producing financial statements and lots of exercises in which you can practice the workings. We guide you through the more problematic topics which can be brought into the preparation of single company and group financial statements, and give you plenty of examples.

The Association of Chartered Certified Accountants (ACCA) is the global body for professional accountants. With over 100 years of providing world-class accounting and finance qualifications, the ACCA has significantly raised its international profile in recent years and now supports a BSc (Hons) in Applied Accounting and an MBA. BPP Learning Media is an ACCA Official Publisher. The new ACCA syllabus for paper P4 is about the practical application of financial theory to problems that managers face, such as investment appraisal, funding policies, risk management, growth, organic or through mergers and acquisitions and dividend policy. The paper also covers crucial issues such as corporate governance and ethical and environmental aspects of financial policy. The BPP text provides a comprehensive treatment of the new ACCA syllabus for P4 and addresses all learning outcomes and the higher skills to be assessed in the professional examination in an integrated and practical way. The material, despite the technical nature of certain areas, follows a practical, common sense approach with plenty of case studies and real life business examples. The key points of each topic are summarised in a chapter roundup and tested in a diagnostic quiz at the end of each chapter. A question bank at the end of the book provides practice on exam style questions. BPP Learning Media is the publisher of choice for many ACCA students and tuition providers worldwide. Join them and plug into a world of expertise in ACCA exams.

Few would doubt the potential of information technology to connect individuals, firms and organisations. Whether this will actually lead to the integration of markets and societies is a different issue. The articles collected in this book shed light on crucial considerations for the success of global communication networks. These include frameworks for regulation, inclusion of customers in defining product and service strategies, access to advanced technology and networks for all groups, and more.

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