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Paul D. Kimmel



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Accounting Education Seedwell Tanaka Muyako Sithole, Indra Abeysekera, 2017-02-24 This book provides a comprehensive and critical overview of learning accounting. It illustrates that when learners need to mentally integrate two or more distinct items of information, it places unnecessary demands on cognitive load. The book discusses the cognitive load theory which assumes that the task of mental integration increases the load on already limited working memory and it does so to such an extent that learning may be severely impeded. The book also investigates how students could deal with cognitive overload when learning introductory accounting using three instructional design formats: the split attention format, the integrated format and the self managed format.

The Economics of Corporate Trade Credit in Europe Julia Koralun-Bereźnicka, Dawid Szramowski, 2021-12-30 This book is a research monograph addressed to a wide range of academics interested in corporate short term capital. The study shows the role of trade credit in the functioning of economic entities. It constitutes a comprehensive source of knowledge about the role of trade credit in the development of enterprises as well as the impact of this form of finance on the development of economies. Apart from an extensive review of the theoretical aspects of the role of trade credit in the economy, the study discusses the importance of factors influencing trade credit behaviour. Trade credit, despite its versatility, has not yet been fully described, particularly with regard to the specificity of domestic markets. This study aggregates and supplements the existing sources. The monograph is of an international character as it covers a substantial group of European countries. Therefore, it is likely to have international appeal. The findings may be of interest to those involved in finance management. Understanding the differences in receivables

management resulting from the country specificity can contribute to a better understanding of business finance and its operational functions This knowledge may support the effective management of receivables and liabilities especially in companies operating on the global market Chapters 1 and 5 of this book are freely available as a downloadable Open Access PDF under a Creative Commons Attribution Non Commercial No Derivatives 4 0 license available at <http://www.taylorfrancis.com>

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