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The current ratio formula is Current Assets/Current liabilities. Therefore the current assets as at 30th June 2011 can be calculated as follows: Current Assets/\$12,000 = 2 Current Assets = \$12,000 x 2 = \$24,000. 2. The current liabilities as at 30th June 2012 can be calculated as follows: \$60,000/Current Liabilities = 4

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This book investigates the extent to which the EU has defined and operationalised the notion of effective multilateralism. Reform has dominated the agenda of the EU in recent years with the adoption and implementation of the Lisbon Treaty. However, various international organisations have also been in reform mode in an attempt to adjust their structure to the changing polarity and counter criticisms about a lack of legitimacy, accountability and effectiveness. The EU and Effective Multilateralism examines the EU's intention to make multilateral settings more effective, as formulated by the European Security Strategy in December 2003. Firmly grounded in new empirical research, it provides a balanced account of the fit between internal reform (the institutional reform within the EU, notably following the entry into force of the Lisbon Treaty) and external reform (the institutional reform of the international reform in which the EU operates). This book will be of much interest to students of EU politics, European security, international organisations, foreign policy and IR in general.

Introduce the essentials and latest trends in today's marketing with strong visuals and exciting, timely discussions found in the proven marketing text for students of all backgrounds ' Marketing Principles, 3e. This Asia-Pacific text contextualises marketing theory and practice with extensive real-world examples from Australia, New Zealand and individual countries across the region. This edition's extensive coverage of current marketing strategies and concepts addresses social media, sustainability, globalisation, customer relationship management, supply chain management, and digital marketing. Emerging topics, such as social and environmental responsibility, entrepreneurship, and new trends in marketing, resonate especially well with today's students who are striving for success in today's fast-paced, evolving business world. Captivating photos, screenshots, advertisements, and examples from actual life make concepts meaningful for students. A wealth of learning supplements, such as self-testing, videos, and an interactive marketing plan, further help your students develop critical decision-making and marketing skills.

A one-stop shop for background and current thinking on the development and uses of rates of return on capital Completely revised for this highly anticipated fifth edition, Cost of Capital contains expanded materials on estimating the basic building blocks of the cost of equity capital, the risk-free rate, and equity risk premium. There is also discussion of the volatility created by the financial crisis in 2008, the subsequent recession and uncertain recovery, and how those events have fundamentally changed how we need to interpret the inputs to the models we use to develop these estimates. The book includes new case studies providing comprehensive discussion of cost of capital estimates for valuing a business and damages calculations for small and medium-sized businesses, cross-referenced to the chapters covering the theory and data. Addresses equity risk premium and the risk-free rate, including the impact of Federal Reserve actions Explores how to use Morningstar's Ibbotson and Duff Phelps Risk Premium Report data Discusses the global cost of capital estimation, including a new size study of European countries Cost of Capital, Fifth Edition puts an emphasis on practical application. To that end, this updated edition provides readers with exclusive access to a companion website filled with supplementary materials, allowing you to continue to learn in a hands-on fashion long after closing the book.

Effective sustainability communication can deliver business value. Get it wrong, however, and the reputational damage will be costly. Stakeholders, and the general public as well as activists, are unforgiving of companies whose products, services, business practices or culture fall short of their socially responsible rhetoric. Based on close to one hundred in-depth interviews with leading experts, Christian Conrad and Marjorie Thompson's The New Brand Spirit helps corporate communications and marketing professionals tackle this conundrum by providing a first-hand view of eight distinct and relevant stakeholder perspectives. Nineteen comprehensive and well-researched best practice cases from sustainability leaders like IBM, Unilever, Marks & Spencer and Puma will inspire all those tasked with communicating sustainability with practical and applicable tools and lessons learned. The result is a book that will enable senior executives, corporate communication professionals and brand managers to decide when, to whom and how to communicate sustainability related messages - and when not to.

The monochrome - a single colour of paint applied over the entirety of a canvas - remains one of the more contentious modernist artistic inventions. But whilst the manufacture of these 'pictures of nothing' was ostensibly straightforward, their subsequent theorisation has been anything but. More than a history, Monochrome: Darkness and Light in Contemporary Art is the first account of the monochrome's lively role in contemporary art. Liberated from the burden of representation, the monochrome first stood for emancipation: an ideological and artistic impulse that characterised the avant-garde of the early twentieth century. Historically, the monochrome embodied the most extreme form of abstraction and pure materiality. Yet more recently, adaptations of the art form have focused on a broader range of cultural and interpretive contexts. Provocative, innovative and timely, this book argues that the latest artistic strategies go beyond stylistic concerns and instead seek to re-engage with ideas around authorship, process and the conditions of the visible as they are given and understood through both light and darkness. Discussing works by artists such as Katie Paterson, Hiroshi Sugimoto, Tom Friedman, Bruno Jakob, Sherrie Levine and Ceal Floyer, the book shows that the debates around an artwork's form

and its possibility for meaning that the monochrome first engendered remain very much alive in contemporary visual culture.

In 2012, Australia took the major step of introducing a carbon price, involving the creation of a system of emissions permits initially issued at a fixed price. Carbon Pricing brings together experts instrumental in the development, and operation, of A

Cambridge AS and A Level Mathematics is a revised series to ensure full syllabus coverage. This coursebook has been revised and updated to ensure that it meets the requirements for the Pure Mathematics 2 and 3 (P2 and P3) units of Cambridge AS and A Level Mathematics (9709). Additional materials have been added to sections on logarithmic and exponential functions, the derivative of $\tan x$ and vectors. All of the review questions have been updated to reflect changes in the style of questions asked in the course.

Social and Community Development Practice makes a persuasive case for employing a social development approach to community development practice at local and village levels. Towards this end, the book offers a conceptual clarity of social and community development (SCD) by adding new dimensions. It also shows the significance of social policy education for social and community development workers and the need for expanding community development practice from local levels to international levels. The author argues that the social work profession itself needs to quickly reorganize and strengthen. It needs to consider alternative modes of preparing social workers and community organizers who can reach out at local levels. The profession also needs to develop indigenous ethical standards for SCD practice. The author's deep reflections reveal the dire need to refocus on SCD practice to address major issues such as poverty and inequality plaguing vast populations around the world.

This book, written by experts from universities and major industrial research laboratories, is devoted to the very hot topic of cognitive radio and networking for cooperative coexistence of heterogeneous wireless networks. Selected highly relevant advanced research is presented on spectrum sensing and progress toward the realization of accurate radio environment mapping, biomimetic learning for self-organizing networks, security threats (with a special focus on primary user emulation attack), and cognition as a tool for green next-generation networks. The research activities covered include work undertaken within the framework of the European COST Action IC0902, which is geared towards the definition of a European platform for cognitive radio and networks. Communications engineers, R&D engineers, researchers, and students will all benefit from this complete reference on recent advances in wireless communications and the design and implementation of cognitive radio systems and networks.

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