

About conceptual bases for preparation of cash flow statement = О концептуальных основах подготовки отчета о движении денежных средств

Alver, Lehte; Alver, Jaan Международный экономический симпозиум - 2017 : материалы международных научных конференций, 20-21 апреля 2017 г. : международная конференция молодых учёных-экономистов "Развитие современной экономики России", IV международная научно-практическая конференция "Устойчивое развитие: общество и экономика", IV международная научная конференция: Соколовские чтения "Бухгалтерский учёт: взгляд из прошлого в будущее" 2017 / p. 602 http://econ-conf.spbu.ru/files/Symposium-2017_v8.pdf

Accounting curriculum at Tallinn University of Technology

Alver, Lehte; Alver, Jaan Business analysis, accounting, taxes and auditing : proceedings of the conference = Majandusanalüüs, majandusarvestus, maksundus ja auditeerimine : konverentsikogumik : 6.-7.11.2008, Tallinn 2008 / p. 20-26

Accounting education at Tartu University in 1632-1940

Alver, Jaan; Alver, Lehte Accounting : view from the past into the future 2013 / p. 89-99

Accounting education at Tartu University in 1632-1940

Alver, Jaan; Alver, Lehte Очерки по теории и истории бухгалтерского учета 2016 / p. 334-345

Accounting harmonization measurement : case of emerging CEE countries

Strouhal, Jiri; Bonaci, Carmen; Mustata, Razvan; **Alver, Lehte; Alver, Jaan; Praulinš, Arturs** International journal of mathematical models and methods in applied sciences 2011 / p. 899-906

Accounting journals in Estonia

Alver, Jaan; Alver, Lehte SIBR-RDINRRU 2015 Conference on Interdisciplinary Business and Economic Research : July 2nd-3rd, 2015, Osaka Japan : proceedings 2015

Accounting policy and institutional pressures : the case of Estonia

Alver, Lehte; Alver, Jaan; Talpas, Liis GSTF journal on business review (GBR) 2013 / p. 1-7

Accounting policy and institutional pressures in subsidiaries : the case of Estonia

Alver, Lehte; Thomsen, Jeanette; Alver, Jaan; Sundgaard, Elin; Talpas, Liis Proceedings of the 3rd Annual International Conference on Accounting and Finance (AF 2013) : 20-21 May 2013, Bangkok, Thailand 2013 / p. 118-121

Accounting profession in Estonia : still in transition?

Sundgaard, Elin; Thomsen, Jeanette; **Alver, Jaan; Alver, Lehte** British Accounting Association Annual Conference : delegate pack 2010 / p. 181

Accounting terminology as an important component of improving the professional knowledge

Alver, Jaan; Alver, Lehte Actual problems in the system of education: general secondary education institution - pre-university training - higher education institution 2022 / p. 81-97 <https://doi.org/10.18372/2786-5487.1.16585>

Accounting training system : a new web-based interactive multi-media learning tool

Alver, Jaan; Alver, Lehte British Accounting Association Annual Conference : University of Portsmouth, 11-13 April, 2006 : delegates' pack 2006 / p. 91

Application of Benford's law for fraud detection in financial statements : theoretical review

Tammaru, Mihkel; Alver, Lehte Accounting, Auditing and Taxation : ICAAT 2016 : [Tallinn, 8-9 December, 2016] : abstracts 2016 / p. 19-20

Application of Benford's law for fraud detection in financial statements : theoretical review

Tammaru, Mihkel; Alver, Lehte International Conference on Accounting, Auditing and Taxation (ICAAT 2016) : Tallinn, Estonia, 8-9 December 2016 2016 / p. 129-133 : tab <http://dx.doi.org/10.2991/icaat-16.2016.46>

ATS : Accounting Training System

Alver, Jaan; Alver, Lehte Accounting and Performance Management Perspectives in Business and Public Sector Organizations : conference proceedings : September 29-30 2005, Tartu 2005 / p. 8-13

Behavioral aspects of auditing and the auditor's decision-making as a key cognitive process in the case of fraud

Vassiljev, Maria; Alver, Lehte Zeszyty teoretyczne rachunkowosci = Theoretical journal of accounting 2019 / p. 149-169 <https://doi.org/10.5604/01.3001.0013.4360>

Bribery as a form of corruption : The case of Estonia

Alver, Lehte; Alver, Jaan The Ethics of Bribery, Vol 2: Country Studies 2025 / p. 319-333 https://doi.org/10.1007/978-3-031-77200-9_19

Briti ja ameerika majandustermine tõlkeprobleemidest : lühitutvustused

Alver, Jaan; Alver, Lehte IX mitmeteaduslik eesti teaduskeele konverents, Tallinna Ülikool, 24.11.2023 2023

<https://teaduskeelekeskus.weebly.com/konverents-2023.html>

Cash flow statement : view from Estonian accountants

Alver, Lehte; Alver, Jaan 5th Annual Conference African Accounting and Finance Association : 1st to 4th September, 2015, The Westin Turtle Bay Resort & Spa : book of abstracts 2015 / p. 97-98

http://sites.uom.ac.mu/AAFA2015/images/AAFA_2015_Revised_Book_of_abstracts_Final_15.09.2015.pdf

Certification of accountants in Estonia

Alver, Jaan; Alver, Lehte Audit System Integration into European Union Area, New Challengers and Opportunities 2005 / p. 14-21

Challenges for the Estonian accounting staff

Alver, Lehte; Alver, Jaan; Sundgaard, Elin; Thomsen, Jeanette Journal of international scientific publications : economy & business 2010 / 1, p. 129-138

Comparability of statements of cash flows : evidence from Baltic countries

Kiaupaite-Grušniene, Vaiva; Alver, Lehte Journal of Accounting and Management Information Systems = Contabilitate si Informatica de Gestiune 2019 / p. 307-329 <http://dx.doi.org/10.24818/jamis.2019.03001>

Comparability of statements of cash flows: Evidence from Baltic countries

Kiaupaite-Grušniene, Vaiva; Alver, Lehte Proceedings of the 14th International Conference : Accounting and Management Information Systems : AMIS IAAER 2019, June 5–6, 2019, Bucharest University of Economic Studies 6, Piața Romană, 1st District, Bucharest, 010374 Romania 2019 / p. 436-454 <https://amis.ase.ro/docs/AMIS2019Proceedings.pdf>

Comparative analysis of tax systems : some evidence from CEE countries

Pasekova, M.; Strouhal, Jiri; **Alver, Lehte; Praulinš, Arturs** World Academy of Science, Engineering and Technology 2011 / p. 840-846

A competency based curriculum as the basis for the formation of future competent specialists

Alver, Jaan; Alver, Lehte Formation of competencies of gifted individuals in the system of extracurricular and higher education 2023 / p. 16-23 <https://doi.org/10.18372/2786-823.1.17465>

Concept and periodisation of fraud models : theoretical review

Vassiljev, Maria; Alver, Lehte International Conference on Accounting, Auditing and Taxation (ICAAT 2016) : Tallinn, Estonia, 8-9 December 2016 2016 / p. 341-348 : ill <http://dx.doi.org/10.2991/icaat-16.2016.47>

Concept and periodisation of fraud models : theoretical review

Vassiljev, Maria; Alver, Lehte Accounting, Auditing and Taxation : ICAAT 2016 : [Tallinn, 8-9 December, 2016] : abstracts 2016 / p. 10

Conceptual model for cash flow statement : history, analysis and further development = Rahakäibe aruande kontseptuaalne mudel : ajalugu, analüüs ja edasine areng

Kiaupaite-Grušniene, Vaiva 2019 <https://digikogu.taltech.ee/et/Item/ab7259e6-6519-43ba-b6b8-5dca686b1f14>
https://www.ester.ee/record=b5291072*est

A conceptual model for the development of the accounting curriculum

Alver, Jaan; Alver, Lehte; Gurvitš, Natalja 23rd Asian-Pacific Conference on International Accounting Issues : Beijing, China, October 16–19 : program and proceedings 2011 / p. 119

Conceptual model for the development of the accounting curriculum

Alver, Jaan; Alver, Lehte 21st Asian-Pacific Conference on International Accounting Issues : Las Vegas, USA, November 22-25, 2009 2009 / 21 p

Conceptual model for the development of the accounting curriculum

Alver, Jaan; Alver, Lehte 21st Asian-Pacific Conference on International Accounting Issues : Las Vegas, USA, November 22-25, 2009 : program and proceedings 2009 / p. 97

Curriculum modeling : an example of accounting curriculum

Alver, Jaan; Alver, Lehte Actual problems in the system of education: general secondary education institution - pre-university training — higher education institution 2021 / p. 8-12 <https://doi.org/10.18372/2786-5487.1.15811>

Danish investors' demands on skills and attributes of local accounting staff, are they met? - the case of Estonia

Sundgaard, Elin; Thomsen, Jeanette; **Alver, Jaan; Alver, Lehte** Business analysis, accounting, taxes and auditing : proceedings of the conference = Majandusanalüüs, majandusarvestus, maksundus ja auditeerimine : konverentsikogumik : 6.-7.11.2008, Tallinn 2008 / p. 198-204

Debitoorne lühivõlg

Alver, Lehte; Alver, Jaan Raamatupidamisuudised 2004 / 7, lk. 28-33 https://artiklid.elnet.ee/record=b2093960*est

Debitoorse võla pantimine ja müük (faktooring)

Alver, Lehte Raamatupidamisuudised 2005 / 1, lk. 52-56 https://artiklid.elnet.ee/record=b2094079*est

Design of accounting curriculum : the case of Estonia

Alver, Lehte; Alver, Jaan Megatrend Revija = Megatrend Review : the international review of applied economics 2014 / p. 19-31 : ill

Design of accounting curriculum : the case of Estonia [Electronic resource]

Alver, Lehte; Alver, Jaan Economic and Social Development : 5th International Scientific Conference : book of proceedings : Belgrade, 10-11 April, 2014 2014 / p. 358-367 : ill. [CD-ROM]

Development of accounting and auditing sub-curricula : the case of Estonia

Alver, Lehte; Alver, Jaan Joint Conference of 26th Asian-Pacific Conference on International Accounting Issues and 2014 Accounting Theory and Practice Conference : program & proceedings : October 26-29, 2014, Taipei, Taiwan, R.O.C. 2014 / p. 111

Development of accounting and implementation of international financial reporting standards in Estonia

Alver, Jaan; Alver, Lehte Accounting reform in transition and developing economies 2009 / p. 107-119

Eesti raamatupidamisseadus rahvusvahelises kontekstis

Alver, Jaan; Alver, Lehte; Arumäe, Urmas; Reinberg, Lauri Arvestuse ja maksunduse aktuaalsed probleemid : konverents 1997 / lk. 10-13 https://www.ester.ee/record=b1293554*est

Ehituslepingute tulu kajastamine

Alver, Lehte Raamatupidamisuudised 2008 / 1, lk. 28-31

Encyclopedia of accounting and finance as a tool for lifelong learning

Alver, Jaan; Alver, Lehte Actual problems in the system of education general secondary education institution – pre-university training – higher education institution 2023 / p. 44-52 <https://doi.org/10.18372/2786-5487.1.17681>

Estonia. Development of the Estonian financial reporting and good accounting practice

Alver, Jaan; Alver, Lehte IFRS in a global world : international and critical perspectives on accounting : essays in honor of professor Jacques Richard 2016 / p. 359-371 : tab http://dx.doi.org/10.1007/978-3-319-28225-1_25

Estonian opinion on business and professional ethics

Gurviš, Natalja; Alver, Jaan; Alver, Lehte Programme and Collected Abstracts : [European Accounting Association, 35th Annual Congress, Ljubljana, 9-11 May 2012] 2012 / p. 312

Estonian opinion on business and professional ethics

Alver, Jaan; Alver, Lehte; Gurviš, Natalja Journal of international scientific publications : economy & business 2012 / p. 178-192

Evaluation of accounting regulation evolution in selected countries

Subaciene, Rasa; **Alver, Lehte; Bruna, Inta; Hladika, Mirjana; Mokošova, Daša; Molin, Jan** Entrepreneurship and sustainability issues 2018 / p. 139-175 : ill [https://doi.org/10.9770/jesi.2018.6.1\(11\)](https://doi.org/10.9770/jesi.2018.6.1(11)) [Journal metrics at Scopus](#) [Article at Scopus](#) [Journal metrics at WOS](#) [Article at WOS](#)

Faktooring ; FIFO-meetod ; Finantsinvesteering ; Finantsvaraobjekt ; Firmaväärtus ; Garantii ; Garantiikohustis

Alver, Lehte TEA entsüklopeedia. 7. köide, Faial-Haamer 2011 / lk. 7, 51, 63, 66, 198-199

Financial reporting in Baltic countries : positioning within the international accounting arena

Strouhal, Jiri; **Alver, Lehte; Alver, Jaan** Proceedings of the 7th International Conference on Accounting and Management Information Systems : AMIS 2012 : June 13-14 2012, Bucharest University of Economic Studies 2012 / p. 1327-1338

Financial reporting in Baltic countries : positioning within the international accounting arena

Strouhal, Jiri; **Alver, Lehte; Alver, Jaan** 7th International Conference on Accounting and Management Information Systems : [book of abstracts] 2012 / p. 135

Financial reporting in Estonia

Alver, Jaan; Alver, Lehte Harmonization of SME's Financial Reporting in Emerging CEE Countries 2011 / p. 71-103 : ill

Financial reporting in Latvia

Alver, Jaan; Alver, Lehte; Praulinš, Arturs Harmonization of SME's Financial Reporting in Emerging CEE Countries 2011 / p. 104-137 : ill

Finantsaruandluse kontseptuaalne raamistik

Alver, Lehte Audit, maksud, raamatupidamine ja majandusanalüüs : [konverentsikogumik] 2012 / lk. 20-26 : ill

Finantsaruandluse rahvusvahelised standardid : olulisemad muutused

Alver, Lehte Accounting, Taxes and Audit : proceedings of the conference = Arvestus, maksud ja auditeerimine : konverentsikogumik : 26.-27.10.2006, Tallinn 2006 / lk. 246-249

Finantsarvestus : põhikursus

Alver, Lehte; Alver, Jaan; Reinberg, Lauri 2004 https://www.ester.ee/record=b1846987*est

Finantsarvestus : põhikursus

Alver, Lehte; Alver, Jaan 2009 https://www.ester.ee/record=b2464453*est

Finantsarvestus : põhikursus

Alver, Lehte; Alver, Jaan 2017 http://www.ester.ee/record=b4609568*est

Finantsarvestuse ülesannete kogu

Nikitina-Kalamäe, Monika 2017 http://www.ester.ee/record=b4701065*est

Finantsinstrumendid : liigitamine ja kajastamine

Alver, Lehte Raamatupidamisuudised 2007 / 1, lk. 20-23 https://artiklid.elnet.ee/record=b2173519*est

From a global integration perspective : accounting procedures in Danish-owned Estonian subsidiaries

Thomsen, Jeanette; Sundgaard, Elin; Alver, Lehte; Alver, Jaan Contemporary Issues in Business, Management and Education `2012 : conference proceedings : 15 November, 2012, Vilnius, Lithuania 2012 / p. 143-157

How do employers of Danish subsidiaries in Estonia cope with the skills of local accounting staff?

Sundgaard, Elin; Thomsen, Jeanette; Alver, Jaan; Alver, Lehte The 31st Annual Congress of the European Accounting Association : Rotterdam, 23-25 April, 2008 : programme and collected abstracts 2008 / p. 243

How important is business ethics : evidence from Estonia

Gurviš, Natalja; Alver, Jaan; Alver, Lehte Zeszyty teoretyczne rachunkowosci = Theoretical journal of accounting 2017 / p. 79-95 : tab <http://dx.doi.org/10.5604/01.3001.0010.3190>

How problematic is usage of local accounting staff in Danish subsidiaries in Estonia?

Alver, Jaan; Alver, Lehte; Sundgaard, Elin; Thomsen, Jeanette British Accounting Association Annual Conference : Blackpool, 1-3 April, 2008 : delegate pack 2008 / p. 27

Impact of lease capitalization on the development of accounting standards : a theoretical research = Liisingu kapitaliseerimise mõju arvestusstandardite arengule : teoreetiline käsitus

Wiebelt, Tobias 2012

Implementation of IFRSs and IFRS for SMEs : the case of Estonia

Alver, Lehte; Alver, Jaan; Talpas, Liis Journal of Accounting and Management Information Systems = Contabilitate si Informatica de Gestiune 2014 / p. 236-258

Implementation of IFRSs and IFRS for SMEs: the case of Estonia

Alver, Lehte; Alver, Jaan; Talpas, Liis Program and abstract booklet : 9th International Conference Accounting and Management Information Systems : June 11-12, 2014 2014 / p. [76]

The importance of definitions in the development of professional competence: An example from accounting

Alver, Jaan; Alver, Lehte; Alver, Lehti Formation of competencies of gifted individuals in the system of extracurricular and higher education 2024 / p. 48-54 <https://doi.org/10.18372/2786-823.1.19272> <https://jrnl.nau.edu.ua/index.php/FCS/article/view/19272/26451>

Institutional pressures affecting the development of financial accounting framework : the case of Estonia

Talpas, Liis; Alver, Lehte Journal of international scientific publications : economy & business 2012 / p. 405-423

Institutional pressures and the role of the state in designing the financial accounting and reporting model in Estonia

Alver, Lehte; Alver, Jaan; Talpas, Liis Accounting in Central and Eastern Europe 2013 / p. 91-120 [https://doi.org/10.1108/s1479-3563\(2013\)0000013009](https://doi.org/10.1108/s1479-3563(2013)0000013009) [Article collection metrics at Scopus](#) [Article at Scopus](#) [Article at WOS](#)

Integration of accounting functions globally

Thomsen, Jeanette; Sundgaard, Elin; Alver, Lehte; Alver, Jaan Zeszyty teoretyczne rachunkowosci = Theoretical journal of accounting 2018 / p. 149-164 : tab <https://doi.org/10.5604/01.3001.0012.2938>

Interactive teaching methods in accounting

Alver, Jaan; Alver, Lehte International Conference Accounting, Audit and Taxes : Development and Trends of Theory and Practice 2006 / p. 15-16

Interactive web-based training system in accounting education

Alver, Jaan; Alver, Lehte The 10th World Congress of Accounting Educators and the 3rd Annual International Accounting Conference : Istanbul, 9-11 November 2006 : abstract 2006 / p. 61

Juubilar Inga Löökene

Alver, Jaan; Alver, Lehte Audit, maksud, raamatupidamine ja majandusanalüüs : [konverentsikogumik] 2012 / lk. [4] : portr

Karl Inno – the most talented Estonian Professor of Accounting, Banking and Business Economics in 1930ties and 1940ties

Alver, Jaan; Alver, Lehte International Scientific Conference "Sokolov Reading" : View from the Past to the Future : Saint Petersburg, 10–11 February, 2011 : abstracts 2011 / p. 35-36

Karl Inno – the most talented Estonian Professor of Accounting, Banking and Business Economics in 1930ties and 1940ties

Alver, Jaan; Alver, Lehte Sokolov Reading : View from the Past to the Future. Volume 1 2011 / p. 86-95

Kas maksudest kõrvalehiilimine on eetiline? (Eesti näitel)

Alver, Jaan; Alver, Lehte Raamatupidamiselt majandusarvestusele (arvestus, analüüs, maksundus, auditeerimine) 8.11.2007, Tallinn : konverentsikogumik 2007 / lk. 19-30 : ill

Kasumiaruanne

Alver, Lehte Raamatupidamisuudised 2004 / 6, lk. 48-54

Konsolideerimiskontseptsioonid ja nende mõju konsolideeritud aruannetele

Alver, Lehte; Alver, Jaan Raamatupidamiselt majandusarvestusele. III : [konverentsiettekannete kogumik] 2010 / lk. 18-27 : ill
https://www.ester.ee/record=b2641729*est

Linguistic approach to determine (Net) working capital

Alver, Jaan; Alver, Lehte 5th Annual Conference African Accounting and Finance Association : 1st to 4th September, 2015, The Westin Turtle Bay Resort & Spa : book of abstracts 2015 / p. 104-105
http://sites.uom.ac.mu/AAFA2015/images/AAFA_2015_Revised_Book_of_abstracts_-_Final_15.09.2015.pdf

Luca Pacioli traktaat arvepidamisest

Alver, Lehte Raamatupidamiselt majandusarvestusele (arvestus, analüüs, maksundus, auditeerimine) 8.11.2007, Tallinn : konverentsikogumik 2007 / lk. 31-39 : ill

Lühiajalised kohustised

Alver, Lehte Raamatupidamisuudised 2006 / 2, lk. 50-53

Lühikokkuvõte rahvusvahelisest finantsaruandluse standarditest : IAS 16 - IAS 28

Alver, Lehte Raamatupidamisuudised 2007 / 3, lk. 27-33

Lühikokkuvõte rahvusvahelisest finantsaruandluse standarditest: IAS 37, IAS 38, IAS 40

Alver, Lehte Raamatupidamisuudised 2007 / 5, lk. 34-36

Lühikokkuvõte rahvusvahelistest finantsaruandluse standarditest : IAS 29 - IAS 36

Alver, Lehte Raamatupidamisuudised 2007 / 4, lk. 22-26

Majandusarvestus ja rahandus : leksikon

Alver, Jaan; Alver, Lehte 2011 https://www.ester.ee/record=b2344632*est

Majandusarvestus ja rahandus : leksikon

Alver, Jaan; Alver, Lehte 2011 https://www.ester.ee/record=b2344637*est

Majanduse oskussõnu kahe maailmasõja vahelt

Alver, Jaan; Alver, Lehte Emakeele Seltsi aastaraamat. 61 (2015) 2016 / lk. 9-31 <https://doi.org/10.3176/esa61.01> [Article collection metrics at Scopus](#) [Article at Scopus](#)

Managerial accounting procedures in Danish-owned Estonian subsidiaries. From a global integration perspective

Thomsen, Jeanette; Sundgaard, Elin; **Alver, Lehte; Alver, Jaan** Business analysis, accounting, taxes and auditing 2011 / p. 327

Materiaalse põhivara soetusmaksumuse kindlaksmääramine ja soetamise viisid

Alver, Lehte Raamatupidamisuudised 2005 / 4, lk. 8-13 https://artiklid.elnet.ee/record=b2172400*est

Modeling a competitive auditing sub curriculum : the case of Estonia

Alver, Jaan; Alver, Lehte The Fourth World Curriculum Studies Conference : book of abstracts 2012 / p. 88-89

Mõningaid ääremärkusi Euroopa Liidu uuele raamatupidamisdirektiivile

Alver, Lehte; Alver, Jaan Audit, maksud, raamatupidamine ja majandusanalüüs. II 2013 / lk. 13-25

Müügitulu kajastamise erijuhtumid: ositilaekumine

Alver, Lehte Raamatupidamisuudised 2008 / lk. 17-22 : portr https://artiklid.elnet.ee/record=b2095791*est

Nimi ei riku meest, kuid väär terminikasutus langetab eriala ja spetsialisti mainet

Alver, Jaan; Alver, Lehte Eesti täppiskeelne teadus : X mitmeteaduslik eesti teaduskeele konverents, Tallinn, 5-6. detsember 2024 : lühitutvustused 2024 / lk. 10

https://teaduskeelekeskus.weebly.com/uploads/7/6/0/5/76059873/x_eesti_teaduskeelekonv_l%C3%BChitutvustused_28-11-2024.pdf

Nüüdne raamatupidamisteaduse oskuskeel

Alver, Jaan; Alver, Lehte Eestikeelne ja üleilmne teadus : VII eesti teaduskeele konverents : lühitutvustused 2019 / lk. 12-13

<https://www.tlu.ee/sites/default/files/Eestikeelne%20ja%20%C3%BCleilmne%20teadus%20-%20konverents2019-1.pdf>

On some ideas for improvement of identification and recording gains/losses

Alver, Jaan; Alver, Lehte Journal of economic and social development 2016 / p. 59-69 : tab

On some ideas for improvement of identification and recording gains/losses

Alver, Jaan; Alver, Lehte 13th International Scientific Conference on Economic and Social Development : Barcelona, Spain, 14-16 April, 2016 : book of abstracts 2016 / p. 71-72

On some terminological problems of accounting and financial reporting : the case of Estonia

Alver, Jaan; Alver, Lehte Accounting, auditing and taxation : ICAAT 2014 : abstracts 2014 / p. 6

One concept of development of competitive accounting curriculum

Alver, Jaan; Alver, Lehte 3rd Triennial Conference of International Association for the Advancement of Curriculum Studies, Capetown, 7-10 September, 2009 : programme and book of abstracts 2009 / p. 18

One forgotten direction of business analysis : the case of Estonia

Alver, Jaan; Alver, Lehte Journal of international scientific publications : economy & business 2021 / p. 323-335

<https://ideas.repec.org/a/isp/journl/v15y2021i1p323-335.html>

Ostjate arvete kajastamine bilansis ja kasumiaruandes

Alver, Lehte; Alver, Jaan Raamatupidamisuudised 2004 / 8, lk. 35-42

Our Lithuanian Friend Jonas Mackevičius - professor, scientist, athlete and a great person at all

Alver, Jaan; Alver, Lehte 3A - apskaita, auditas, analizė : teorijos, metodikos, nuostatos / Jonas Mackevičius 2019 / p. 383-388

Pikaajalised kohustused : võlakirjad

Alver, Lehte Raamatupidamisuudised 2006 / 4, lk. 49-51

Professional certification of accountants in Estonia

Alver, Jaan; Alver, Lehte British Accounting Association Annual Conference 2005 / p. 77

Põhivahendi soetamisjärgsed väljaminekud

Alver, Lehte Raamatupidamisuudised 2005 / 8, lk. 6-10

Põhivahendite soetamise viisid

Alver, Lehte Raamatupidamisuudised 2005 / 7, lk. 15-18

Raamatupidajast ja tema tööst (Taani tütarettevõtete näitel)

Alver, Jaan; Alver, Lehte Raamatupidamiselt majandusarvestusele. III : [konverentsiettekannete kogumik] 2010 / lk. 28-29

https://www.ester.ee/record=b2641729*est

Raamatupidamisbilanss

Alver, Lehte Raamatupidamisuudised 2004 / 5, lk. 45-48

Raamatupidamise oskussõnavarast ja terminiarendusest kõrgkooliõpiku "Finantsarvestus" näitel

Alver, Jaan; Alver, Lehte IV eesti teaduskeeke konverents : 2.-3. detsembril 2016 : lühitutvustused 2016 / lk. 22-23

Rahvusvaheline standard väike- ja keskettevõtetele

Alver, Jaan; Alver, Lehte Raamatupidamiselt majandusarvestusele. II : [artiklikogumik] 2009 / lk. 34-36

Rahvusvahelised finantsaruandluse standardid : ajalugu ja lühikokkuvõte

Alver, Lehte Raamatupidamisuudised 2007 / 2, lk. 32-37

Rahvusvahelised finantsaruandluse standardid : IAS 39, IAS 41, IFRS 1, IFRS 2

Alver, Lehte Raamatupidamisuudised 2007 / 6, lk. 35-37

Rahvusvahelised finantsaruandluse standardid : IASB

Alver, Lehte Raamatupidamisuudised 2008 / 6, lk. 32-35

Rahvusvahelised finantsaruandluse standardid : IFRS 3 - IFRS 8

Alver, Lehte Raamatupidamisuudised 2007 / 7, lk. 25-28

Rahvusvahelised finantsaruandluse standardid : organisatsioonist ja arenguloost

Alver, Lehte Eesti Majanduse Teataja 2008 / 1, lk. 14-18

Rahvusvahelistest standarditest IAS 1-19

Alver, Lehte Eesti Majanduse Teataja 2008 / 1, lk. 18-24

Regulation of accounting system in the Baltic States

Alver, Jaan; Mackevicius, J.; Paupa, V.; Praulinš, Arturs; Alver, Lehte The 10th World Congress of Accounting Educators and the 3rd Annual International Accounting Conference : Istanbul, 9-11 November 2006 : abstract 2006 / p. 48

Revolutsioon finantsaruandluses - kas juba 2011. aastal

Alver, Lehte; Alver, Jaan Raamatupidamiselt majandusarvestusele. II : [artiklikogumik] 2009 / lk. 18-29

Semantic approach to determine (net) working capital

Alver, Jaan; Alver, Lehte; Alver, Lehti Program and abstract booklet of the 15th International Conference Accounting and Management Information Systems : AMIS 2020 2020 / p. 35 <https://amis.ase.ro/2020/docs/AMIS2020Booklet.pdf>

Some evidence of the status of business/accounting ethics in Estonia

Alver, Jaan; Gurvitš, Natalja; Alver, Lehte International Conference on Corporate Finance, Governance & Sustainability : Delhi School of Business, 21-23 October, 2016 2016 / p. 44-45

Some suggestions for improvement of Understanding working capital

Alver, Jaan; Alver, Lehte Economic and Social Development : 8th International Scientific Conference on Economic and Social Development and 4th Eastern European ESD Conference : Building Resilient Economy : Zagreb, 19 December 2014 : Book of Abstracts 2014 / p. 42-43 https://www.esd-conference.com/upload/book_of_abstracts/Book_of_Abstracts_esd_ZG_2014.pdf

Some suggestions for improvement of understanding Working capital

Alver, Jaan; Alver, Lehte Economic and Social Development : 8th International Scientific Conference on Economic and Social Development and 4th Eastern European ESD Conference: Building Resilient Economy : Zagreb, 19 December 2014 : Book of Proceedings 2014 / p. 316-322 : joon https://www.esd-conference.com/upload/book_of_proceedings/Book_of_Proceedings_esd_ZG_2014.pdf

Some thoughts about substance of gains/losses

Alver, Jaan; Alver, Lehti; Alver, Lehte Proceedings of the 15th International Conference Accounting and Management Information Systems : AMIS 2020 2020 / p. 22-35 <https://amis.ase.ro/2020/docs/AMIS2020Proceedings.pdf>

Some thoughts about substance of gains/losses

Alver, Jaan; Alver, Lehti; Alver, Lehte Program and abstract booklet of the 15th International Conference Accounting and Management Information Systems : AMIS 2020 2020 / p. 18 <https://amis.ase.ro/2020/docs/AMIS2020Booklet.pdf>

System integrated approach - a new trend in financial statement analysis

Alver, Jaan; Alver, Lehte GCBMS 2016 : Dubai, 28-29 January : [abstracts book] 2016 / p. 4
<http://abmconferences.com/images/GCBMS-2016AbstractBook.pdf>

Tax avoidance vs tax evasion : is it only an ethical issue?

Alver, Lehte; Alver, Jaan Journal of international scientific publications : economy & business 2022 / p. 221-231 <https://www.scientific-publications.net/en/article/1002432/>

Tax evasion opinion in Estonia

McGee, Robert W.; **Alver, Jaan; Alver, Lehte** The ethics of tax evasion : perspectives in theory and practice 2012 / p. 285-299
https://link.springer.com/chapter/10.1007/978-1-4614-1287-8_17

TEA entsüklopeedia

2011 https://www.ester.ee/record=b2712813*est

Terminological problems of accounting and financial reporting : the case of Estonia [Electronic resource]

Alver, Jaan; Alver, Lehte International Conference on Accounting, Auditing and Taxation : (ICAAT 2014) : December 11-12, 2014, Tallinn, Estonia 2014 / p. 1-8. [CD-ROM]

Textbook as a cornerstone of the teaching/ learning process : the case of the Estonian accounting textbook

Alver, Jaan; Alver, Lehte Distance education in Ukraine : innovative, normative-legal, pedagogical aspects 2021 / p. 8-11
<https://doi.org/10.18372/2786-5495.1.15730>

The analysis of accounting curricula : the Estonian case

Alver, Lehte; Alver, Jaan; Lumi, Marika Proceedings of International Academy of Business and Public Administration Disciplines 2011 / p. 280-291

The comparison of income statement data - the case of the Baltic States

Alver, Jaan; Alver, Lehte; Kitvel, Evi British Accounting Association Annual Conference : University of Portsmouth, 11-13 April, 2006 : delegates' pack 2006 / p. 90

The development of accounting in the Republic of Estonia in 1918-1940

Alver, Jaan; Alver, Lehte The 28th Annual Congress of the European Accounting Association 2005 / p. 85

The development of accounting legislation in Estonia

Alver, Lehte University of Latvia scientific papers 2005 / p. 19-26

The development of the curriculum of accounting study programme

Alver, Jaan; Alver, Lehte International Scientific Conference Finance and Accounting : Theory and Practice, Development and Trends : Riga, 18.-19.09.2008 2008 / p. 18

The development of the curriculum of accounting study programme for graduate studies

Alver, Jaan; Alver, Lehte International Scientific Conference "Finance and accounting : theory and practice, development and trends" : [2008, Riga, Latvia] 2009 / p. 41-47

The development of the Encyclopedia of Accounting and Finance. The case of Estonia

Alver, Jaan; Alver, Lehte Zeszyty teoretyczne rachunkowosci 2014 / p. 25-38

The ethics of tax evasion : a survey of Estonian opinion

McGee, Robert W.; **Alver, Jaan; Alver, Lehte** Taxation and public finance in transition and developing economies 2008 / p. 527-550

The ethics of tax evasion : a survey of Estonian opinion

McGee, Robert W.; **Alver, Jaan; Alver, Lehte** Working paper series / Barry University, Andreas School of Business 2007 / ? p
https://papers.ssrn.com/sol3/papers.cfm?abstract_id=988506

The future lease reporting system : decision-useful transmission of information

Wiebelt, Tobias; Alver, Lehte Journal of international scientific publications : economy & business 2012 / p. 446-455

The international comparison of balance sheet and income statement information : the case of the Baltic States

Alver, Jaan; Alver, Lehte; Mackevicius, J.; Paupa, V.; Praulinš, Arturs 18th Asian-Pacific Conference on International Accounting Issues : Maui, Havai, 15-18. October 2006 : program and proceedings 2006 / p. 18

The international comparison of balance sheet and income statement information : the case of the Baltic States

Alver, Jaan; Alver, Lehte; Mackevicius, J.; Paupa, V.; Praulinš, Arturs 18th Asian-Pacific Conference on International Accounting Issues : Maui, Havai, 15-18. October 2006 : program and proceedings 2006 / p. 1-14

The leading curricula in accounting : Tallinn University of Technology

Alver, Jaan; Alver, Lehte Accounting, auditing and taxation : ICAAT 2014 : abstracts 2014 / p. 4-5 : ill

The new IFRS framework : purpose and development

Alver, Lehte Роль і місце бухгалтерського обліку, контролю й аналізу в розвитку економічної науки і практики : збірник матеріалів II Міжнародної науково-практичної конференції : 6-7 грудня 2012 р. 2012 / p. 15-17

The quality of the accounting education on undergraduate and graduate level in Estonian universities

Alver, Lehte; Lumi, Marika Journal of international scientific publications : educational alternatives 2011 / p. 268-286

The role and current status of IFRS in the completion of the national accounting rules - evidence from Estonia

Alver, Lehte; Alver, Jaan Accounting in Europe 2017 / p. 80-87 : tab <https://doi.org/10.1080/17449480.2017.1298138> [Journal metrics at Scopus](#) [Article at Scopus](#)

The theoretical bases for the preparation of financial statements for SMEs : the case of Estonia = Väike- ja keskettevõtete finantsaruannete koostamise teoreetilised alused Eesti näitel

Talpas, Liis 2016 https://www.ester.ee/record=b4536673*est

Thoughts come true : a long way towards new accounting standard

Alver, Lehte; Wiebelt, T. Business analysis, accounting, taxes and auditing 2011 / p. 20-25

Transaction approach for improvement of identification and recording gains/losses

Alver, Lehte GCBMS 2016 : Dubai, 28-29 January : [abstracts book] 2016 / p. 1-2 <http://abmconferences.com/images/GCBMS-2016AbstractBook.pdf>

Translation challenges and terminology problems in financial reporting : the case of Estonia

Alver, Jaan; Alver, Lehte 27th Asian-Pacific Conference on International Accounting Issues : November 1-4, 2015, Gold Coast, Australia : program and proceedings 2015 / p. 76

True and fair view kui finantsaruannete koostamise filosoofiline alus : avalik loeng 26. märtsil 2004 TTÜs

Alver, Lehte Tallinna Tehnikaülikooli aastaraamat 2004 2005 / lk. 269-275

Tulu kajastamine

Alver, Lehte Raamatupidamisudised 2005 / lk. 8-11 https://artiklid.elnet.ee/record=b2172312*est

25 years in financial reporting : the case of Estonia

Alver, Jaan; Alver, Lehti; Alver, Lehte International Conference New Challenges of Economic and Business Development - 2016 : Society, Innovations and Collaborative Economy : proceedings : May 12-14, 2016, Riga, University of Latvia 2016 / p. 46-55 : tab http://www.bvef.lv/fileadmin/user_upload/lu_portal/projekti/evf/konferences/konference_2016/Proceedings.pdf

Two years of certification of accounting professionals in Estonia

Alver, Lehte; Alver, Jaan Accounting, Taxes and Audit : proceedings of the conference = Arvestus, maksud ja auditeerimine : konverentsikogumik : 26.-27.10.2006, Tallinn 2006 / p. 20-24

Uuenenud majandusarvestuse erialast Tallinna Tehnikaülikoolis

Alver, Lehte; Alver, Jaan Raamatupidamiselt majandusarvestusele. II : [artiklikogumik] 2012 / lk. 30-33

Valmistume kutseksamiks : Raamatupidaja II

Alver, Jaan; Alver, Lehte Raamatupidamisudised 2005 / 5, lk. 5-9 https://artiklid.elnet.ee/record=b2094386*est

Valmistume Raamatupidaja II kutseksamiks : finantsarvestus

Alver, Lehte Raamatupidamisudised 2006 / 3, lk. 31-33

Varud : liigitamine ja omandiõiguslikud probleemid

Alver, Lehte Raamatupidamisudised 2005 / 2, lk. 17-20 https://artiklid.elnet.ee/record=b2172267*est

Vello Järve 80

Alver, Jaan; Alver, Lehte Audit, maksud, raamatupidamine ja majandusanalüüs : [konverentsikogumik] 2012 / lk. [5] : portr

Võlakirjad : emiteerimishinna leidmine ja arvestusmeetodid

Alver, Lehte Raamatupidamisudised 2006 / 5, lk. 27-30

Võlakirjad: arvestusmeetodid

Alver, Lehte Raamatupidamisudised 2006 / 7, lk. 22-28

Ühendkasum ja ühendkasumi aruanne : tekkelugu ja areng

Alver, Lehte Business analysis, accounting, taxes and auditing : proceedings of the conference = Majandusanalüüs, majandusarvestus, maksundus ja auditeerimine : konverentsikogumik : 6.-7.11.2008, Tallinn 2008 / lk. 323-329

Ühest äri- ja kutse-etiika alast uuringust

Alver, Jaan; Alver, Lehte; Gurvitš, Natalja Raamatupidamiselt majandusarvestusele. III : [konverentsiettekannete kogumik] 2010 / lk. 30-37 https://www.ester.ee/record=b2641729*est

Бухгалтерский баланс

Alver, Lehte Бухгалтерские новости 2004 / 8, с. 23-26

Бухгалтерское образование в Университете Тарту в 1632–1940

Alver, Jaan; Alver, Lehte Бухгалтерский учет : взгляд из прошлого в будущее : международная научная конференция II Соколовские чтения : тезисы докладов 2013 / с. 67-70

Виды приобретения основного имущества

Alver, Lehte Бухгалтерские новости 2005 / 8, с. 20-24

Готовимся к квалификационному экзамену "Бухгалтер II" : финансовый учет

Alver, Lehte Бухгалтерские новости 2006 / 4, с. 2-4

Долгосрочные обязательства : облигации

Alver, Lehte Бухгалтерские новости 2006 / 8, с. 16-19

Заклад и продажа дебиторской задолженности (факторинг)

Alver, Lehte Бухгалтерские новости 2005 / 3, с. 54-59

Карл Инно самый талантливый эстонский профессор бухгалтерского учета банковского дела и бизнес экономики в 1930е и 1940е

Alver, Jaan; Alver, Lehte Международная научная конференция "Соколовские чтения" : взгляд из прошлого в будущее : Санкт-Петербург, 10–11 февраля, 2011 : тезисы докладов 2011 / с. 32-33

Краткий обзор международных стандартов финансовой отчетности : IAS 16 - IAS 23

Alver, Lehte Бухгалтерские новости 2007 / 6, с. 28-32

Краткий обзор международных стандартов финансовой отчетности : IAS 24 - IAS 30

Alver, Lehte Бухгалтерские новости 2007 / 7, с. 22-26

Краткосрочные обязательства

Alver, Lehte Бухгалтерские новости 2006 / 3, с. 22-27

Международные стандарты финансовой отчетности : история и краткий обзор

Alver, Lehte Бухгалтерские новости 2007 / 5, с. 36-42

Международные стандарты финансовой отчетности : план работы IASB

Alver, Lehte Бухгалтерские новости 2008 / 6, с. 37-40 <https://rmp.geenius.ee/raamatupidamine/raamatupidamine-ylidiselt/mezhdunarodnye-standarty-finansovoj-otchetnosti-iasb-plan-raboty-2008-11-11/>

О некоторых фундаментальных терминах и концептуальной модели совокупной программы "Хозяйственный учёт" (на примере Таллиннского Технического Университета)

Alver, Jaan; Alver, Lehte Международный экономический симпозиум - 2015 : материалы Международных научных конференций, посвященных 75-летию экономического факультета Санкт-Петербургского государственного университета 22-25 апреля 2015 г 2015 / с. 583-584 http://econ-conf.spbu.ru/files/Symposium_abstracts.pdf

О некоторых фундаментальных терминах и концептуальной модели совокупной программы "Хозяйственный учёт" (на примере Таллиннского Технического Университета)

Alver, Jaan; Alver, Lehte Международный экономический симпозиум - 2015 : материалы Международных научных конференций, посвященных 75-летию экономического факультета Санкт-Петербургского государственного университета 22-25 апреля 2015 г. : сборник статей 2015 / с. 356-365 : ил http://econ-conf.spbu.ru/files/Symposium_Sbornik_Statey.pdf

О сущности терминов gain и loss = About content of terms gain and loss

Alver, Jaan; Alver, Lehte Международный экономический симпозиум - 2017 : материалы международных научных конференций, 20-21 апреля 2017 г. : международная конференция молодых учёных-экономистов "Развитие современной экономики России", IV международная научно-практическая конференция "Устойчивое развитие: общество и экономика", IV международная научная конференция: Соколовские чтения "Бухгалтерский учёт: взгляд из прошлого в будущее" 2017 / с. 601 http://econ-conf.spbu.ru/files/Symposium-2017_v8.pdf

Облигации : методы учета

Alver, Lehte Бухгалтерские новости 2007 / 2, с. 22-28

Облигации : цена эмиссии и методы учета

Alver, Lehte Бухгалтерские новости 2007 / 1, с. 18-21

Определение стоимости приобретения материального основного имущества и способы его приобретения
Alver, Lehte Бухгалтерские новости 2005 / 5, с. 22-27

Особые случаи отражения дохода : кассовый метод признания доходов от продажи в рассрочку
Alver, Lehte Бухгалтерские новости 2008 / 3, с. 16-21

От стоимости приобретения к справедливой стоимости
Alver, Lehte Материалы 35. научно-практической конференции "Татуровские чтения 2007" 2007 / с. 43-48

Отражение дохода
Alver, Lehte Бухгалтерские новости 2005 / 4, с. 31-35

Подготовка к квалификационному экзамену
Alver, Lehte; Alver, Jaan Бухгалтерские новости 2005 / 6, с. 2-6

Финансовые инструменты : классификация и отражение
Alver, Lehte Бухгалтерские новости 2007 / 4, с. 20-24