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Financial Accounting Theory

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The Routledge Companion to Accounting, Reporting and Regulation Carien van Mourik, Peter Walton, 2013-10-01 Financial accounting reporting and regulation is a vast subject area of huge global importance with interest rising significantly in the light of the ongoing global financial crisis. The authors begin with a broad overview of the subject of accounting setting the stage for a discussion on the theoretical and practical issues and debates regarding financial reporting which are expanded on in the second part of the book. This includes how to define the reporting entity.

recognition and measurement of the elements of financial statements fair values in financial reporting and the costs and benefits of disclosure The third part assesses the interest need and theories behind the accounting reporting and regulation industry while parts four and five look at the institutional social and economic aspects with issues such as accounting for environmental management and accounting regulation and financial reporting in Islamic countries both issues of ever increasing importance This authoritative Companion presents a broad overview of the state of these disciplines today and will provide a comprehensive reference source for students and academics involved in accounting regulation and reporting

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Concise Encyclopedia of Corporate Social Responsibility Lee Matthews,Lara Bianchi,Claire Ingram,2024-01-18 This Concise Encyclopedia is an interdisciplinary overview of the field of Corporate Social Responsibility CSR It not only incorporates well established concepts proffered by highly influential voices but also captures the perspectives of tomorrow

Accounting for the Public Interest Steven Mintz,2013-10-04 This volume explores the opportunities and challenges facing the accounting profession in an increasingly globalized business and financial reporting environment It looks back at past experiences of the profession in attempting to meet its public interest obligation It examines the role and responsibilities of accounting to society including regulatory requirements increased emphasis on corporate social responsibility accounting fraud and whistle blowing implications internationalization of public interest obligations and providing the education needed to be successful The book incorporates an ethical dimension in making these assessments Its focus is a conceptual theoretical one drawing on classical philosophy the sociology of professions economic theory and the public interest dimension of accountants as professionals The authors of papers are long time contributors to the annual symposium on Research in Accounting Ethics sponsored by the Public Interest Section of the AAA

International Perspectives on Sustainability Reporting Amina Mohamed Buallay,2022-09-16 As global concerns grow surrounding the environment climate and sustainability International Perspectives on Sustainability Reporting presents business case studies from different sectors across different regions highlighting the changing institutional contexts and laws in each country regarding sustainability reporting

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