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Arturo Cuomo



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Financial Accounting Theory Craig Deegan, 2022-10-12 Craig Deegan's Financial Accounting Theory provides a concise approach while comprehensively covering both traditional and contemporary theories that have emerged as the practice of accounting has evolved. Social and environmental accountability and reporting issues are discussed in depth along with coverage of critical perspectives, public sector accounting and fair value. Instructors and students value Financial Accounting Theory for its reader-friendly style using straightforward explanations and numerous practical examples. This new edition continues to follow this approach with the addition of NEW content focusing on how different perspectives of organisational responsibilities and accountabilities impact the way accounting is performed and the theories that different researchers choose to use/apply.

EBOOK Financial Accounting Theory Craig Deegan, 2014-01-15 The much anticipated fourth edition of Craig Deegan's Financial Accounting Theory delivers authoritative and completely up to date material with the discussion of both existing theories and newer theories that have surfaced as financial reporting has become more international. This edition includes a new selection of modern Accounting Headlines which provide current examples of organisations and individuals putting accounting theory into practice in both local and global settings. Financial Accounting Theory covers additional topics such as critical perspectives, public sector accounting and fair value. Workflows and processes are presented using enhanced visual charts to help demonstrate how accounting works in practice. Deegan presents the concepts in a clear and straightforward style while challenging students to think critically about the range of accounting theories. Financial Accounting Theory provides a sound basis for readers contemplating further research and develops habits of analytical reasoning and critical thinking.

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 of 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

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